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ALASKA TAXABLE 1979

MUNICIPAL
PROPERTY
ASSESSMENTS
and
EQUALIZED
FULL VALUE
DETERMINATIONS

DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS
Division Of Local Government Assistance
STATE OF ALASKA
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THE SEAL OF THE STATE OF ALASKA

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FOREWORD

This, the 17th edition of Alaska Taxable, is my first after the many prepared by S. Robert Dozier, the first State Assessor. I hope that we can maintain the record of excellence established by Bob and his staff.

This annual report, prepared by the State Assessor, includes a summary of the Full Value Determinations as of January 1, 1979. This determination includes values for all taxable property in organized areas whether currently assessed or not.

It is intended that this publication provide a comprehensive summary not only of valuation data, but also supporting statutes and other pertinent information.

The full value determination, population, and bonded debt as reported, are the basis for and impact many state programs. It is hoped that this publication will be of benefit to not only the local municipalities for whom it is intended, but also to others interested in local government within our state.

Terry L Earley

Terry L. Earley
State Assessor

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CHAPTER I

BACKGROUND FOR ALASKA PROPERTY TAX

To tax and to please, no more than to love and be wise, is not given to men.
Edmund Burke

Municipalities are creatures of the state in that they exist only at the pleasure of the State Government and only have such powers as the state constitution and its laws allow.

These municipalities are charged with certain responsibilities under state law, plus additional duties as requested by the local populace. They therefore must have methods of deriving sufficient funds to provide for fulfilling those responsibilities The methods of deriving those funds are, generally speaking, referred to as the "power to tax".

As stated in an opinion of the Supreme Court of the United States "a municipality without the power of taxation would be a body without life, incapable of acting, and serving no purpose".*

Since the power to tax is an essential power of a state's sovereignty, it does not depend upon a grant of power in the constitution. However, constitutional provisions regarding taxation serve to define and restrict the exercise of the state's otherwise unlimited power to tax.

Alaska State Constitution

The Constitution of the State of Alaska thus provides that "no tax shall be levied. . . except for a public purpose" (Article IX, Section 6); and, as regards assessment standards, it declares that "standards for appraisal of all property assessed by the State or its political subdivisions, shall be prescribed by law" (Article IX, Section 3). The Alaska

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* United States v. New Orleans, 98 U.S. 381, 25 L Ed. 225.

Constitution further restricts the State's broad powers of taxation by declaring that "the State may delegate taxing powers to organized boroughs and cities only". (Article X, Section 2).

Alaska Statutes

Unlike the State, boroughs and cities do not possess any inherent power of taxation but only such power as has been given to them by the State constitution or the statutes. Since the power of taxation is an extraordinary one not be be left to implication or inference, the Alaska Statutes, together with certain Attorney General opinions, and various court decisions, clearly establish municipalities' powers of assessment of property and the levy and collection of taxes, and define the limitations of the powers thus granted.

Concurrent Resolution Number 14

The first step towards the establishment of uniform assessment procedures in Alaska was taken in 1961-62 when the House of Representatives and the Senate, responding to Section 3 of Article IX of the State Constitution (cited above), passed Concurrent Resolution #14. In sum, it was resolved that the Local Affairs Agency (now the Local Government Assistance Division within the Department of Community & Regional Affairs) was to prepare a study of assessment problems and procedures in Alaska, a manual for assessors, and a report recommending any legislation necessary "to assure a uniform, equalized, and realistic assessment of property throughout the state." The resolution further authorized the Local Affairs Agency to inspect the records of equalization, to hire an assessor, and to hold any hearings deemed necessary for the preparation of the study, the manual, and the report.

The manual thus called for was prepared by the Local Affairs Agency and the Alaska Association of Assessing Officers, with the assistance of J.L. Jacobs and Company, Appraisers and Engineers, and was published in 1963. It incorporated accepted professional procedures for use in the development of a sound and equitable assessment system applicable to Alaska and cited those portions of the Alaska Constitution and the Statutes which establish the legal basis for the levy, assessment, and collection of taxes on real and personal property.

A copy of Concurrent Resolution Number 14 can be found in Appendix A.

The Property Tax: Background

The property tax is one of the oldest and one of the most controversial means of raising public revenue. Originally, it was a tax on general wealth, but today it is levied primarily on wealth in the form of real property.

In colonial times, specific tax rates were often applied to specific kinds of property, and if the legislature did not list a type of property it was automatically exempted. The tendency since then has been to enlarge the list of taxable property and at the same time to seek more equitable distribution of the tax burden.

The result of this approach is known as the general property tax. Briefly, the general property tax was an ad valorem tax (that is, according to value) on all property not specifically exempted, without distinction as to kind, and levied at the same rate throughout a jurisdiction. Because of its supposed equity, the principle of uniform taxation by value became part of the constitution of many states. A levy on general--as opposed to particular--property, it was held, avoided the pitfall of certain properties receiving preferential treatment.

The general property tax was a reform in that it evolved in reaction to the former system of selective property taxation with its tendency to give favorable treatment to certain kinds of property. As such, the general property tax was more or less adequate and suitable for the mainly agricultural economy of the time, and its assumption of uniformity appeared to be valid: ownership of property without regard to its kind or use was deemed a sufficient index of taxable wealth. But as the nation's economy became ever more complex, specialized, and interdependent, the general property tax and, particularly, its claim of uniformity were more and more frequently questioned.

Justifications and Criticisms of the Property Tax

Probably no other tax has received quite the degree or intensity of criticism as the property tax. This has been, largely because of the tax's visibility, its closeness to home, and its local control--also, no doubt, because property tax issues are so readily and often made into political footballs.

The basic justification for the property tax, however, is both clear and compelling (though many citizens fail to see it or feel themselves compelled by its logic). Quite simply, the municipal services and facilities a citizen enjoys have, like everything else in the modern world, a price: taxes and, in local government, property taxes particularly are the "price" one must pay. Indeed, more philosophically, in the opinion of Justice Oliver Wendell Holmes, "taxes are the price society pays for civilization itself."

Nevertheless, many of the complaints made against property taxation are in some degree justified. By briefly considering the most pertinent criticisms of the tax we may be able to understand the nature and fairness of Alaska's system.

The justification of the tax on real property rests largely on the basis of the benefits provided by means of the revenue it generates. A family home, for example, benefits from the municipal provisions of police and fire protection and street maintenance. However, as critics are quick to point out, many services which the house owner's tax dollars support are not directly tied to property; for example, education and libraries. Also, the real property tax is often charged with being regressive and inequitable because people of low or moderate income spend proportionately more on housing than the well-to-do and hence pay more of their income in property taxes. Most econmists consider this charge to be well founded.

Another complaint against the real property tax is that it is partly to blame for urban blight, since its effect is to make it more profitable to allow over-crowded buildings to deteriorate into slums than to rennovate or rebuild them and thus be liable to higher assessment and property taxation. Again, it is generally agreed that there is substance to this complaint.

Others point out that the property tax is inflexible as compared with income taxes. The income tax will immediately reflect any economic growth, but property tax assessments are usually done every two or three years, so that assessed values during times of rising prices are inevitably behind market values.

Finally, due to the fact that tax assessments have often been inequitable, it is argued that the tax cannot be administered fairly. However, in recent times--when assessment and collection are undertaken in accordance with professional standards and procedures, as in Alaska--this charge is less substantial.

Property Tax Provisions of the Alaska Statutes

The following sections of this chapter offer a summary of the legal provisions governing property taxation in Alaska. It should be understood that, as a paraphrase, this narrative of statutory law is not to be taken as authoritative or definitive. For the precise wording and specific provisions of the law, the reader is referred to the appendices, where the statutes and other pertinent legal documents are cited verbatim. Our intention here is simply to offer an overview or map, as it were, of the statutory tax provisions according to the following outline of topics:

- Power of Levy
- Tax limitations
- Required exemptions
- Optional exemptions
- Standard of value and Method of valuation

Under Alaska law there are two Titles of Statutes that authorize the levy of ad valorem property taxes. A broad grant of property tax authority is made in Title 29 of the Alaska Statutes. A very specific grant of taxing authority, relating to oil and gas property, is made in Title 43. For purposes of clarity, the two titles are addressed separately in the following discussion.

1. POWER OF LEVY

Title 29

As noted, Title 29 contains the statutory provisions giving the broad grant of authority for municipalities to tax. Generally this title provides that home rule and general law municipalities may levy tax on all real and personal property located throughout the municipality to support services provided throughout the municipality. With the exception of second class cities (which have a tax levy limitation of one-half of one percent or five mills) the maximum rate of taxation is three percent (thirty mills) of the full and true value of the taxable property. (AS 29.53.010, 29.53.400, AS 29.53.410, 29.43.020) Additional provisions of the law provide that:

* Boroughs may levy a tax on the value of real and personal property located outside cities (nonareawide) to support services provided to that area only. (AS 29.53.010)

* Boroughs may levy a tax on the value of real and personal property located within special service areas to support a special service or a higher or lower level of service than that provided on an areawide or nonareawide basis. (AS 29.63.090)

* Cities may levy a higher or lower rate of tax on the value of real and personal property located within "differential tax zones" that receive a higher or lower level of service than other areas of the city. (AS 29.53.405)

* Before a second class city may exercise the power of taxation it must receive approval of its voters. (AS 29.53.410)

* If a city is located within an organized borough, the borough remains responsible for assessment of property and collection of taxes levied by the city. Cities located in the unorganized borough are singly responsible for assessment and collection of local property taxes. (AS 29.53)

In addition to the authority granted municipalities to levy property taxes, Alaska municipalities are also, subject to voter approval, authorized to levy and collect a sales tax equal to three percent of the volume of sales, rents and other services provided within the municipality.

Cities exercising this power within an organized borough also exercising the power must tax and/or exempt the same sales, units and other services that the borough does. There is no such limitation on a city in the unorganized borough or a city located within a borough which does not exercise the sales tax power. (AS 29.53.415-460)

Title 43

As noted previously, Title 43 contains the principal provisions of Alaska law relating to state taxation of oil and gas property and property associated with the exploration, transportation and production of oil and gas. Summarized, pertinent provisions of that Title provides that:

* The State shall annually levy and collect a tax of two percent (20 mills) upon the value of oil and gas exploration, production and transportation property. (AS 43.56.010(a))

* Organized municipalities may tax the same property. If this occurs the local tax is applied as a credit against the state tax. (AS 43.56.010(d))

* A municipality's authority to tax such property, for general operating expenses, is subject to the following higher of the two limitations:

1) The amount of revenue generated from such tax may not exceed an amount equal $1,500 per resident, or

2) The value of property taxed, when combined with the value of the municipalities other taxable property, may not exceed an amount equal to 225% of the average State per capita assessed valuation multiplied by the number of residents of the taxing municipality. (AS 29.53.045)

* A municipality may not exempt any property which has been authorized to be taxed (AS 43.56.010(b)). Oil and gas property not subject to a property tax is identified at AS 43.56.020.

2. TAX LIMITATIONS

As we stated in the previous section, a municipality's power to tax is not without limitation. More specifically, Alaska statutes covering taxation provide that:

* With the exception of second class cities, a general tax levy ceiling of 30 mills (three percent) is applicable to all other municipalities. (AS 29.53.050)

* Second class cities have a tax levy ceiling of 5 mills (one half of one percent). (AS 29.53.410)

*   Municipalities taxing oil and gas property are further restricted by application of either the $1,500 per capita revenue formula or the formula restricting the total taxable value of property. (AS 29.53.045)

*   A general ceiling of three percent applies to municipal sales taxes. Home rule municipalities may, however, exceed this limitation. Additionally, municipalities may "piggyback" sales taxes--in other words, a city within a borough levying a three percent sales tax and a borough levying a three percent sales tax could result in a sales tax of six percent.

*   The combined mill levy of a city and a borough may not exceed thirty mills. (AS 29.53.050)

*   The combined mill levy of a city and a borough may not generate an amount of revenue greater than an amount equal to $1,000 multiplied by the number of residents of the municipalities; nor

*   may a city and/or borough levy a tax upon that proportion of the municipal tax base that exceeds an amount equal to 225% of the average state assessed per capita valuation multiplied by the number of residents of the municipality. For purposes of this restriction the State average does not include oil and gas property. (AS 29.53.050)

A recent Supreme Court decision has, however, changed dramatically the general manner in which the above limitations have been interpreted. Basically, the court in its decision Numbered 1750, October 20, 1978, concluded that:

*   second class cities may exceed the 5 mill (one half of one percent) ceiling if it is necessary to do so to avoid default on bonded or other indebtedness; (AS 29.53.410)

*   all other municipalities may exceed the 30 mill (three percent) ceiling if necessary to pay bonded debt. This interpretation does not require that bonds be in default or in a situation threatening default;

*   municipalities taxing oil and gas property, subject to the previously stated restrictions, are only subject to those restrictions to the extent that those revenues are used to support operating expenses. In other words, municipalities may exceed the restrictions of AS 29.53.045 in order to pay the costs of bonded debt.

In a second opinion, Number 1735, September 29, 1978, the Supreme Court further clarified the authority of a municipality to levy sales taxes. Essentially, this opinion states that a municipality does not have to levy a general sales tax on all sales, rents and services but rather, may tax selected taxable activities or any combination of items. A good example of an effective application of this authority is the municipality which taxes the sale of raw fish and exempts all other sales; the tax generates considerable revenue but places no substantial burden on the general populace of the municipality.

3. REQUIRED EXEMPTIONS

It must not be presumed that the power to tax is ever relinquished. Taxation is the rule, exemptions are the exceptions to the rule. Therefore, it is generally agreed that constitutional and statutory exemption provisions are to be strictly construed: that is, a grant of exemption is specific (and in doubtful cases the presumption is in favor of the taxing power). Thus, wherever precision of comprehension is necessary, the reader should not accept the summary narrative of exemptions offered here as definitive but should consult the appropriate appendix where the statute is cited verbatim.

Strictly speaking, there is no true exemption. ANY EXEMPTION OF PROPERTY FROM TAXATION MERELY SHIFTS THE COST OF SERVICES TO THOSE PROPERTIES WHICH ARE TAXABLE OR TO OTHER PUBLIC FUNDS.

The Alaska Constitution

A fundamental rule governing the question of tax exemptions is that a sovereign government cannot be taxed, nor its property subjected to a lien for taxes, without its consent.

Thus, unless authorized by Congress, property of the United States cannot be taxed by either states or municipalities. Article XII, Section 12, of Alaska's Constitution reflects this principle in disclaiming "all right and title in or to any property belonging to the United States, or subject to its political subdivisions, by or under the act admitting Alaska to the Union."

This same section of the Alaska Constitution further disclaims any right in or title to Native lands, and agrees that no taxes may be imposed upon Native properties until otherwise provided by the Congress. (For the exact provisions of Article XII, see Appendix I).

In keeping with this Constitutional disclaimer, the Alaska Native Land Claims Settlement Act (Public Law 92-203, 92nd Congress, First Session, Section 21) affirms that "real property interests conveyed pursuant to this Act, to a Native individual, Native group, or village, or Regional Corporation which are not developed or leased to third parties, shall be exempt from State and local real property taxes for a period of twenty years after the date of enactment of this Act." The Act provides, however, that:

* "municipal taxes, local real property taxes, or local assessments may be imposed upon leased or developed real property within the jurisdiction of any governmental unit under the laws of the state";

* "easements, right-of-ways, leaseholds, and similar interests in such real property may be taxed in accordance with State or local law"; and that

* "all rents, royalties, profits, and other revenues or proceeds derived from such property interests shall be taxable to the same extent as such revenues or proceeds are taxable when received by a non-Native individual or corporation."

The Act states that Native real property not subject to any of the above provisions is to be regarded as public lands and not subject to taxation.

Property of states and municipal corporations, in like manner to United States property, is generally exempt from taxation. The Alaska Constitution provides: "The real and personal property of the State or its political subdivisions shall be exempt from taxation under conditions which may be provided by law." (Article IX, Section 4)

However, any rights of possession (leasehold interest) to Federal land which an individual may hold and any improvements which he makes on it for his own use and benefit must be taxed. Thus, the Alaska Constitution provides that "private lease-holds, contracts, or interests in land or property owned or held by the United States, the State, or its political subdivisions, shall be taxable to the extent of the interests." (Article IX, Section 5)

The Alaska Constitution is typical, further, in declaring that:

> All, or any portion of, property used exclusively for nonprofit religious, charitable, cemetery, or educational purposes, as defined by law, shall be exempt from taxation. (Article IX, Section 4)

It will be noted that the Alaska Constitution's exemption of government and other property is not self executing but must be implemented by statute. We therefore find AS 29.53.020 specifically listing the exemption of government property, as well as other properties which we will go on to consider under that, and other titles of Alaska Statutes.

Title 29: Required Exemptions

AS 29.53.020 follows the wording of the Constitution closely in listing the following two mandatory exemptions:

* Municipal, State, or Federally owned property, except that private leaseholds, contracts or other interest in the property is taxable to the extent of those interests.

* Property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes. Subsection (b) of Section 20 itemizes

the kinds of properties of which the phrase, "property used exclusively for religious purposes," is inclusive, and subsection (c) provides that certain properties "from which income is derived is exempt only if that income is solely from use of the property by non-profit religious, charitable, hospital or educational groups for classroom space."

Other required exemptions listed in section 20 are:

* Household furniture of the head of a family or a householder not exceeding $500 in value.

* Property of an organization not engaged in any business activity and composed of persons with 90 days or more of active service in the armed forces of the United States whose service and discharge were not dishonorable, and the property of their auxiliary groups.

* Money on deposit.

* The real property (including mobile homes) of residents 65 or more years of age which they own and in which they permanently reside. (The State reimburses the municipality for the revenues lost to it by this exemption, but only in so far as the loss exceeds an exemption the municipality granted or would have granted upon receipt of a proper application from an individual.)

Section 65 of Chapter 63 of this title lists further exemptions for the senior citizens defined above or for the spouse, widow, widower, or minor heir of an original applicant for the exemption, as follows:

* The real property of the applicant defined above containing a one-family dwelling which is his permanent home is exempt from special sewer and water assessments levied by a home rule or general law municipality after September 3, 1975. The condition of this exemption and of the State's reimbursement for revenues lost to the municipality because of it, as well as the conditions and dates governing a claimant's application for the exemption, are detailed in AS 29.63.065; Appendix I.

Title 43: Required Exemptions

The following exemptions apply to the local taxes authorized by AS 43.56.010(b) on oil and gas related properties assessed by the State:

* property rights attached to or inherent in the right to explore for or produce oil or gas;

* oil or gas leases or properties, whether producing or not;

* oil or gas in place;

* oil or gas produced or extracted in the State;

* the value of intangible drilling expenses and exploration expenses;

* before the start of construction, property used in the State primarily for the production or pipeline transportation of gas or unrefined oil (this exemption is in reference to the taxes authorized under Section 10 (a) of AS 43.56).

Title 10, Corporations and Associations: Required Exemptions

AS 10.25.540 of the title, covering corporations and associations, requires that each cooperative pay to the State annually a percentage of its gross revenue, instead of State and local ad valorem, income, and excise taxes, and makes provision for exempting cemetery associations from taxation on lands and assets. (Appendix I).

4. OPTIONAL EXEMPTIONS AND EXCLUSIONS

Title 29

AS 29.53.025 provides that "municipalities may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at a regular or special election." (An exclusion or exemption, however, may not exceed $10,000 for any one residence.)

Home Rule or First or Second Class Boroughs: A home rule or first or second class borough may--adopt an ordinance to bring its property tax structure into entire or partial accordance with the property tax structure of a city within it, including--though not limited to--the exclusion of personal property from taxation, the establishment of exemptions, and the extension of the redemption period.

Home Rule or First Class Cities: A home rule or first class city has the same power of exempting or excluding property from borough taxes that already exist as city exemptions. However, the city exercising this power must return to the borough a sum equal to the revenues the borough would have received had the exclusions or exemptions not been adopted. The borough assembly will determine that amount annually.

Home Rule or General Law Cities: A home rule or general law city within an organized borough may adopt an ordinance to assimilate its property tax structure entirely or partially to that of the borough, including partial or total exemptions.

The above provisions do not affect the exemptions or exclusions adopted by home rule municipalities (in addition to those permitted or required by law), so long as the exemptions or exclusions had been in effect before September 10, 1972, and were not later withdrawn. (Sec. 2 ch 118 SLA 1972)

Additional Optional Exemptions

The following are further optional exemptions which municipalities may adopt by ordinance:

* The household furniture worth more than $500 and the effects of the head of a family or a householder.

* The property of a non-profit organization used soley for community purposes (so long as the rental income derived from that property is not greater than the costs involved in renting).

* Historic sites, buildings, and monuments.

* A non-profit organization's land used for agricultural purposes.

* Privately owned land, wet land, and water areas for which a scenic, conservation, or public recreation use easement, in perpetuity, is granted to a governmental body.

* All or part of the increase in assessed value of improvements to real property if directly due to changes of the landscape or of an existing structure which result in an enhancement of their appearance or aesthetic quality. (However, if the improvement to a structure is for greater space for occupancy or non-residential use inside it, or if the changes in the landscape are a result of construction operations, no exemption may be allowed.)

* All or part of the increase in assessed value of improvements to a single family dwelling if made primarily to enlarge the space for occupancy.

For the exact wording and the various provisions concerning the above options, see Appendix I, where the full text of AS 29.53.025 is given.

Natural Disaster

Section 29.53.160 provides for tax adjustments on property affected by natural disaster, defining disaster in terms of the Federal Disaster Act of 1950 as "a misfortune of major proportions, so declared by the President of the United States."

In sum, the assembly is empowered to reassess and reduce taxes for property whose value has been lowered as a result of a natural disaster; and it may, by ordinance or resolution, prescribe the procedures and conditions of assessment and the adjustment of taxes.

Requirements governing the exercise of the optional powers granted are listed in the appendix.

5. STANDARD OF VALUE AND METHOD OF VALUATION

In the public mind, the property tax has always--and now perhaps more than ever--been regarded as the "least fair" of all the major forms of taxation. Years before the people rose up, with the "Proposition 13" kind of revolt, to enter into battle with the strongly entrenched tax, a national survey conducted in 1972 disclosed a remarkable uniformity of public opinion on the property tax: "Regardless of age, income, area of residence, type of employment, race and other factors, each subclassification (of people surveyed) voted the property tax as being the least fair--and generally by margins of two to one."*

Popular dissatisfaction with the tax, it is generally agreed, points not so much to its inherent nature as to its administration, most particularly to the assessment function: and the crux of the assessment problem is the attainment of an equitable structure of tax burdens. In the words of S. Robert Dozier, former State Assessor for the State of Alaska since 1962, "the search for equity in programs of taxation in Alaska is an unceasing challenge to all individuals who are involved in the assessment and collection of ad valorem taxes. . ."

The main defect of the property tax as an equitable general tax on wealth lies in the inherent difficulty of discovering intangible personal properties such as cash or deposits in banks outside the taxing jurisdiction, with the consequence that real property must assume most of the property tax burden. However, discussion of the possible reforms or various means suggested as solutions to the problem is beyond the scope of this booklet, and we therefore proceed to a consideration of the general administration of the real property tax and of the particular modes of assessment used in Alaska in order to assure as high a degree of equity and uniformity as possible.

Briefly, the basic steps in the administration of the property tax are: assessment; review; equalization and appeals; levy (and determination of the tax rate); collection; collection of delinquent taxes; and

Assessment, the key step in the administrative process, which is our concern here, may be defined as the act of determining the taxable value of property subject to taxation. Most commonly, as in Alaska, assessment is conducted on the level of local government within the guidelines of State law. The assessment process is crucial to the administration of the property tax because it is there that the portion of the local tax burden is initially established for the individual property owner.

The assessor must determine the value of each piece of property in order to compile the total value of property in his district. This is an extremely complex and demanding task, for he may not have recourse to arbitrary standards or methods of valuation. The goals of equity and uniformity of appraisal demand the application of rigorous and exact standards.

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*U.S. Advisory Commission of Intergovernmental Relations, Public Opinion and Taxes (Washington, D.C.; Government Printing Office, 1972), p.2.

The main criterion for valuing property, as generally agreed, is the actual price it brings in the marketplace (variously termed "just value," "actual value," "actual cash value," "fair market value," "intrinsic value," "true value" and so forth--all of which are synonymous). Alaska's statutes accept this criterion as the State's standard of value.

Titles 29 and 43: Standard of Value

AS 29.53.060 of the Alaska Statutes thus declares that municipal property shall be assessed at its "full and true value," which it defines as "the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels." AS 43.56.060 makes the same general provisions of assessment at "full and true value" for oil and gas related properties.

To establish this fair standard of value is one thing: to implement it to everyone's satisfaction is another. While the selling price objectively establishes a property's actual market value, during any fiscal period, there is likely to be only a very small fraction of property sold within a given taxing jurisdiction. Even then the assessor must be careful to ascertain that the sale's price truly reflects the market valuation and is not merely peculiar to some special circumstance--a forced sale, perhaps, or a transaction between relatives involving considerations other than actual fair market value, (the definition of "full and true value" given in Sec. 29.53.060 would serve to disqualify such transactions from consideration as falling short of the statutory standard of value). Furthermore, while market value must certainly be considered as evidence of true value, it cannot be taken as the only evidence even in a relatively static economy. Every property is in one way or another unique. Unfortunately, personnel and budgetary limitations of a local government make it generally not feasible to assess every property within a district each year. Therefore, the market value of actual sales remains the assessor's principal criterion of full and true value.

We will further consider methods of evaluation in the next chapter on the "Assessment Ratio Studies." We now look at the specific statutory regulations for assessment of special properties in Alaska.

Title 29: Mining Claims

The assessed value of mining claims of the following kinds is fixed at $200 for each twenty acres or fraction of twenty acres:

* Unimproved, unpatented, and nonproducing claims.

* Patented but nonproducing claims, the improvements of which, originally required for patent, have become useless and valueless.

Should the surface of a claim have a value independent of mining purposes, the property will be assessed at its full and true value. (Sec. 29.53.030)

Farm or Agricultural Lands:

Section 29.53.035 provides that farm lands actually being used for farming purposes are to be assessed at full and true value for farm use only. However, those lands will also be assessed, and records kept, on the basis of their full and true value for non-farm purposes. Should the farm use land be sold, leased, or otherwise converted to uses incompatible with farming, the owner will be held liable to pay:

* an amount equal to the additional tax at the current mill levy; together with;

* eight percent interest for the preceeding seven years, as though the land had not been assessed for farm use purposes;

* and the amount of revenue lost to the State because of the State's reimbursement of revenues lost to a borough or city due to the lower rate of property taxation applied to the land's former farm use assessment.

The reader is referred to Appendix B for a survey of the program's activity and the Department of Community and Regional Affairs' suggestions for changes in this program.

Definitions, filing dates, and various provisions of AS 29.53.035 and proposed existing regulations are also to be found in Appendix B, where the statute is cited verbatim.

Title 43

This title's provisions for the assessment of oil and gas related property are rather complicated, and for the purposes of our narrative summary we supply here no more than an outline of them, referring the reader to Appendix G for the specifics of the verbatim text.

The Eighth State Legislature, in special session, enacted Chapter 56 of Title 43, which is referred to as the "State ad valorem 20 mill property tax law." The First Session of the Ninth State Legislature amended portions of Chapter 56 to conform to provisions of Chapter 58, which was enacted as a temporary oil and gas reserves ad valorem tax law and included a termination date of December 31, 1977, for the tax imposed. Further amendments were made to Chapter 56 by the Ninth and Tenth State Legislatures. In sum, Chapter 56 makes the following general provisions:

Exploration: Assessment of property involved in the exploration for gas and oil is based upon estimation of the price it would bring in the open market.

Production: Properties connected with the production of gas and oil to be transported by pipeline are assessed as of January 1 of the assessment year, except that the first assessment date is the date when construction begins (the tax being prorated for the remainder of the assessment year). Full and true value is the incurred and accrued costs of the property.

Transportation: Assessment of property involved in the pipeline transportation of oil and gas covers the period from the start of construction until the first January 1 after the pipeline begins transportation and is, as with production-related property, based on cost.

The Department of Revenue may share the administration of the assessing authority jointly with a local municipality. The reader is referred to Table G of Appendix G for a five year assessed value summary of oil and gas properties.

Title 28

Motor Vehicles: A municipality may choose to levy an annual vehicle registration tax. If so, it must pass an ordinance to that effect and notify the Department of Public Safety in writing on or before January 1 of the year before it is to become effective. Once the notice is filed, it cannot be rescinded for a subsequent fiscal year.

A 1977 amendment provides that "if a municipality has, before the effective date of this Act, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election (i.e., option) provided for in this subsection is not effective until the ordinance has been approved by the people at the next regularly scheduled general or special municipal election." (AS 28.10.255)

A municipality choosing this registration tax may not also levy use or ad valorem taxes on motor vehicles during a fiscal year in which it is operative. Definitions of terms and the matter of refunds to municipalities or individuals may be found in Appendix I.

CHAPTER II
ASSESSMENT RATIO STUDIES

The assessor has a professional as well as ethical responsibility to uniformly value all property within his/her jurisdiction. It is his/her duty to insure that all assessed values on the assessment roll represent current market value.

Assessment ratio studies may be used as a measure of uniformity and a yardstick with which to assess values both within a jurisdiction and between jurisdictions.

There are two major types of assessment ratio studies that can be conducted. They are sales ratio studies and appraisal ratio studies. The sales ratio study is the predominant method currently used in Alaska, and therefore is the type of ratio study discussed herein.

The sales ratio study compares sale prices (transacted during a specific time period and carefully verified) to assessed values.

The results of these comparisons are generally expressed as a ratio in terms of percentage.

The ratios are a result of division. In the process of analysis, the numerator is the assessed value and the denominator is the sale price. This ratio formula is expressed as follows:

$$\frac{\text{ASSESSED VALUE}}{\text{SALE PRICE}} = \text{RATIO (expressed as percentage)}$$

For example, if a residence sells for $100,000 and is assessed at $90,000, the ratio of assessment to sale price expressed as a percentage is 90% (ninety percent).

$$\frac{90{,}000}{100{,}000} = 90\%$$

Preparation of a Ratio Study

1. Assemble Sales Data
    - (a) sources of sales data include, but are not limited to, recorders offices, local realtors, developers, bankers, etc.
    - (b) verify sales data by contacting one of the parties involved (grantee, grantor or realtor).

2. Select Samples
    - (a) for sales ratio, disbursement of sales should be checked to insure uniform coverage of total areas and to avoid overloading from a specific area;
    - (b) in all cases, the selection process should be restricted to individual classes of property.

3. Compile Usable Data
    (a) correlate usable sales information into usable listing;
    (b) apply usable data to current assessed values and develop individual ratio;
    (c) sort resulting ratios and remove inconsistancies.

4. Compute Statistical Data
    (a) develop weighted average;
    (b) develop average absolute deviation;
    (c) develop coefficient of dispersion and other statistical information that can be of assistance at this point; i.e. mean, median, mode, standard deviation, and area multipliers.

Explanation of Statistical Terms as Included Herein

Weighted Average is computed by dividing the total of all of the assessed values by the total of all the sale prices. This is the most accurate indicator of the overall level of assessment on a unit wide basis.

Absolute Average Deviation is the sum of all deviations, regardless of sign, divided by the number of items included in the listing. This indicates the average difference from the mean of all ratios.

Coefficient of Dispersion is developed by dividing the absolute average deviation by the median or mean. The resulting answer (with some qualifications) can be considered a general yardstick to measure equity.

Mean is developed by adding all ratios and dividing by number of items. This is another method of determining an indicator of assessment level on a unit, or areawide, basis.

Median is the middle ratio when a set of numbers is ranked. This is still another method of determining overall ratio for an area or unit.

Mode is the simplest measurement of central tendency and is the item most often reoccurring in a given series. Again a ratio selected in this manner could be used as an overall ratio.

The Standard Deviation is the average square root of the average squared deviation from the mean and is a reliable indication of variance.

Area Multipliers are obtained by dividing the ratio by 1.00. This multiplier then can be applied to assessments to bring a unit to the required level. (Caution: multipliers used unit wide or areawide have tendencies to distort uniformity).

Uses of Ratios and Multipliers

The results of sales ratio studies may be applied in several ways depending on the need of the user.

The most common usage comes from state equalization or full value determinations. The current procedure for full value determination in Alaska is the use of the weighted average ratio to determine full value and the reporting of average absolute deviation and the coefficient of dispersion.

Example:

SALE PRICE	ASSESSED VALUE	RATIO	DEVIATION
106,000	100,000	94.33%	5.77
100,000	106,000	106.00%	5.90
109,000	107,000	98.17%	1.93
132,000	125,000	94.70%	5.40
127,000	130,000	102.36%	2.26
122,500	122,500	100.00%	.10
129,000	137,000	106.20%	6.10
141,000	140,000	99.29%	.81
966,500	967,500	100.10%	28.27

$$\frac{\text{TOTAL DEVIATIONS (28.27)}}{\text{TOTAL ITEMS (8)}} = \text{AVERAGE ABSOLUTE DEVIATION (3.53\%)}$$

$$\frac{\text{AVERAGE ABSOLUTE DEVIATION (3.53)}}{\text{WEIGHTED AVERAGE (100.10)}} = \text{COEFFICIENT OF DISPERSION (3.53\%)}$$

These ratios could also be used by the assessor to determine his own level of assessment, internal equity, and as an indication of areas that need reappraisal.

Limitations of Use

Assessment ratio studies are devices for obtaining indications of the relationship between market values and assessed values, and show general assessment levels within and between areas. Even though these studies can point out areas where inequities exist, they will not, in themselves, correct disparities between individual properties.

A sales ratio study is no more accurate than the information input. Therefore, the utmost care in selecting, screening, and verifying information is essential.

Also, care must be given in order not to overload a study with specific types of property. The optimum is to segregate by class (commercial, residential, etc.) and type (improved, vacant, water front, etc.). This allows for proper weight to be placed upon each class and type of property.

ASSESSMENT RATIO STUDIES

The following can be used by individual municipalities to help monitor assessment performance. They can be used to indicate the need for general reassessment or which neighborhoods or types of properties are most in need of reassessment.

1. If $(\overline{A/S})/(\widetilde{A/S})$ is greater than 1.10
   good indicator that the overassessment errors are larger than under-assessment errors.
2. If $(\overline{A/S})/(\widetilde{A/S})$ is less than 0.95
   good indicator that the underassessment errors are larger than over-assessment errors.
3. If $(\overline{A/S})/(\bar{A}/\bar{S})$ is greater than 1.10
   good indicator that assessment regressivity exists.
4. If $(\overline{A/S})/(\bar{A}/\bar{S})$ is less than 0.95
   good indicator that assessment progressivity exists.

WHERE:

$\overline{A/S}$ = mean ratio
$\widetilde{A/S}$ = median ratio
$\bar{A}/\bar{S}$ = weighted mean ratio (same as weighted average ratio)
regressivity = assessment bias such that high-valued properties are assessed with lower A/S than low-valued property.
progressivity = assessment bias such that high-valued properties are assessed with higher A/S than low-valued properties.

CHAPTER III
PUBLIC SCHOOL FOUNDATION PROGRAM

> "It is an undoubted and self-evident truth to say that the foundation of every state is the education of its youth and that the state's schoolhouses are the republican line of its fortification" (Phelps v. Witt, 304 Ky. 473, 201 SW 2d 4).

Though not always expressed with so gracious a rhetorical turn as in the above quotation, the principle that society's best interests demand an educated citizenry is fundamental to democratic or republican notions. In our country, the provision of educational opportunities to every citizen is the responsibility of the states; control of education is most often retained by the state legislature, though it may delegate certain powers to its political subdivisions.

In keeping with these general principles, the Constitution of the State of Alaska provides that "the legislature shall by general law establish and maintain a system of public schools open to all children of the State, and may provide for other public educational institutions" (Article II, Section I).

While specific statutory schemes vary, the laws of most states contain provisions for a public school foundation program; and in all instances the underlying aim and principle of the programs are the same: to provide an adequate education for every child in the state regardless of the wealth of the municipality in which he or she lives. All such programs incorporate a plan for apportioning state funds in such a way as to make it possible for every district to offer the same basic educational opportunities.

The plan of the foundation program in Alaska, enacted into law by the Second State Legislature, is accurately summed up in the following passage:

> "A satisfactory plan requires the development of...means to determine education need in every district and to translate this need into ... the amount of funds required to finance the program. From the cost of the program for each district is subtracted the amount required to be provided by the taxpayers of the district, based on objective measures of uniform effort and local taxpaying ability. The state then provides the difference for each district between the funds available from the local required effort and the cost of the foundation program."

It is a valid generalization that state aid for education, in relation to other state functions, most nearly realizes the ideal of equalization. That is, the various formulas for granting per pupil aid to jurisdictions do take into account the variable capacities of different districts for supporting education, and consequently supply greater aid to the poorer districts. They are, in short, sensitive to the relationship between the basic need of school districts and the resources available to meet that need.

Nevertheless, the systems of several states for financing public education have, starting in the late 60's been challenged in the courts as being in violation of the Fourteenth Amendment--most notably the 1971 California case of Serrano v. Priest.

Essentially, the California court ruled that any plan for financing public education which discriminates against the poor by making the quality of a child's schooling dependent upon his parent's and neighbor's wealth is in violation of the equal protection clause of the Fourteenth Amendment. It is the wealth of the state as a whole that must govern the level of financing for a child's education.

The ruling gave rise to considerable debate involving property tax questions because it was held that differences of expenditure because of disparities in the assessed value of taxable property among districts were founded on "suspect" systems of classification. That is, since the bulk of the revenue raised to finance education is generally derived from local ad valorem property taxes, and since the amount raised depends mainly on the assessed valuation of real property in the district, which may vary greatly from district to district according to each district's wealth, considerable disparities in the amount of revenue available per pupil must result, thus constituting discrimination against the poor. If strictly construed, then, the Serrano ruling would have the effect of invalidating many existing designs for financing public education.

Since the Serrano judgement did not explain how school funding was to be brought into compliance with the Fourteenth Amendment, debate on the matter resolved itself into various approaches to a solution, such as expansion of the state school foundation program, reorganization of school districts to attain an equalized per pupil valuation, or relegation of the entire funding responsibility to the state.

The problem is that the adoption of any of these approaches, for many states, would necessitate restructuring their fiscal programs. Nevertheless, it is significant that these difficulties did not result in rejection of the property tax itself on the ground that it is unconstitutional. The tax would, however, have to accommodate important new design restrictions if the Serrano ruling were to be rigorously applied.

The question of constitutionality, on the Federal level at least, was clarified in 1973 with the United States Supreme Court's ruling on the well-known Rodriguez case. The Court decided that, however crucial public education may be to the nation's welfare, it does not fall categorically within the scope of the U.S. Constitution's guarantee of fundamental rights; and that, as regards the specific question concerning the Texas system for financing schools, no clearly definable violations of those elements of education that were considered constitutionally protected were discoverable, as no identifiable class of poor people had been discriminated against.

The Court's concluding statement is worth citing, especially in view of the current "tax revolt," since it recognizes the need for tax reforms and directs the task of reform to the attention of the state legislatures:

> The consideration and initiation of fundamental reforms with respect to state taxation and education are matters reserved for the legislative processes of the various states, and we do no violence to the values of federalism and separation of powers by staying our hand. We hardly need add that this court's action today is not to be viewed as placing its judicial imprimatur on the status quo. The need is apparent for reform in tax systems which may well have relied too long and to heavily on the local property tax. And certainly innovative new thinking as to public education, its methods and its funding, is necessary to assure both a higher level of quality and greater uniformity of opportunity. These matters merit the continued attention of the scholars who already have contributed much by their challenges. But the ultimate solutions must come from the lawmakers and from the democratic pressures of those who elected them.

As of the present date, the debate on the question of how best to finance our school systems (a question intimately involving property taxation) remains unsettled, the implications of the Proposition 13 movement notwithstanding. (As a result of California's Constitutional Amendment XIII, the state's share of local school costs has been brought to a full 70%, thus removing Serrano issue of unconstitutional disparities in local school financing).

Alaska's System: Background

Alaska was in the vanguard of the states in its early recognition of the need for equality in distributing funds among school districts. The enactment in 1962 of its Public School Foundation Program was the consequence of enlightened principles of providing equal educational opportunities and of diminishing differences in the funding of school districts.

1900 - 1959

From 1900 to 1931, schools in Alaska were supported mainly by license funds from municipalities and from Territorial Legislature grants. In 1931 the Territorial Legislature underwrote most of the local school costs by reimbursing the schools in terms of the number of students enrolled at a given time of the year, the compensation being greater for smaller schools than for large schools because of their higher per student costs. With only minor qualifications, this refund plan remained in effect until 1962.

After statehood in 1959, it was recognized that the refund plan allowed for large inequities in school funding and was therefore deemed inadequate. The State Department of Education sponsored a study of the situation which recommended the establishment of a public school foundation program. In 1962 the Second State Legislature responded by enacting into law (AS 14.17) a Public School Foundation Program designed to minimize the disparities between levels of spending among the schools by granting them a guaranteed financial base upon which they could build to meet their individual needs.

The then Local Affairs Agency had the responsibility annually to determine, in consultation with the local assessors, the full and true value of taxable real and personal property within each district. In February of 1963, the Agency submitted to the Legislature its preliminary determinations of the true value of district property. On the basis of these figures, the Legislature then set the required local tax effort for each school district at an amount equivalent to a 3.5 mill levy on the full value of taxable real and personal property, excluding household goods and personal effects, within the district.

It was the Legislature's intent that all school districts in Alaska, whether rich or poor, should receive the same assistance for their programs and thus be enabled to provide equal educational opportunities for their children. Each district received allotments for teacher's salaries, average daily membership (ADM), and attendance centers, including assistance for the education of the exceptional child.

Each district was required to contribute to the Public School Foundation Program the sum of the mandatory tax effort, (the 3.5 mill levy explained above) and one half of any Public Law 874 money received from the Federal Government in the pre-fiscal year. This amount, however, did not have to come from property taxation alone but could be derived from any source available to the district, such as sales taxes, license fees, raw fish refunds, and forestry receipts.

In 1969 the sections of Title 14 outlining the method of calculating the required local effort were repealed, and in 1970 a revised system for calculating the basic need for each city and borough district was initiated. The formula also provided the means for calculating both the State's portion and the municipality's portion of the basic need. (This new formula has been criticised as being unduly complicated. The interested reader is referred to the detailed explanation of the formula given in School Finance in Alaska, Coon, Just, and Waddell (University of Alaska, Fairbanks, 1976), p. 19 and Appendix B.

The particular factor in the formula of importance to Alaska Taxable is the "relative wealth factor." Specifically, a district's relative wealth is calculated by a comparison of the assessed value of property per student in the district with the State average assessed valuation of property per student. If the assessed value of local property per pupil is the same or higher than the State average, then the State's portion ("State Aid") is 97% of basic need. However, if the local assessed value is lower than the State average, then State Aid is greater than 97% of basic need. Thus, the percentage of basic need contributed by the State is an equalized percentage, inasmuch as poorer districts receive more State Aid money than wealthier districts.

The Department of Community and Regional Affairs, Division of Local Government Assistance, is responsible for determining the full and true value of taxable real and personal property within each district from which the valuation per ADM and State Aid is derived. Although the Division has no statutory authority to regulate or adjust municipal property assessments, its responsibility to provide each municipality with comprehensive information concerning its tax base has directly stimulated boroughs and cities toward more uniform and equitable local property assessments and increased excellence in the administration of the property tax.

Although the structure of Alaska local government as well as municipal law has changed substantially over the past 15 years or so, the "unified standard concept" as outlined in Attorney General Opinion No. 18, 1962, remains the basis of the Department's computation of equalized full value. This Opinion is both succinct and clear.

In summary, Attorney General Opinion No. 18 stated:

> For the purposes of valuing real and personal property to determine the required local tax effort in various school districts, property exemptions granted by local ordinances shall not apply. The purpose of the Public School Foundation Program is to provide a uniform system of public school aid thoroughout the State of Alaska. If the exemptions granted by local ordinances in City A were recognized for the purpose of valuing property under the Act, the total valuation base upon which the required local tax effort is to be determined may be lower than that in City B where fewer local exemptions exist. The end result would be that City A would be required to raise less money and would benefit from greater state aid than would City B. The legislature intended that each school district should be equally responsible for raising tax monies to support its schools and that each should benefit equally from state aid.

Criticisms of Public School Foundation Program

Despite the "fiscal neutrality" principle built into the Public School Foundation Program in Alaska--its consistent effort to realize the idea that the funds supporting education in city and borough districts should derive from the wealth of the State as a whole--Alaska's Program is nevertheless liable to criticism precisely on the grounds that education may, to some extent, become a function of the wealth of a particular school district rather than of the State as a whole. For while a particular school district is not required to contribute more than 3% of basic need from its local revenues, it may contribute any amount beyond basic need which the municipality is able and willing to provide. The consequence is that the wealthier districts, if they so desire, are able to spend more per student than the poorer districts.

Further, the Program's equalization of local revenues, intended to prevent wealthy districts from producing revenue sums for their schools beyond the capabilities of poorer districts, is open to criticism on the grounds that there is at present no provision to equalize the local revenues generated beyond the level required for basic need. Thus, while some districts with either small or nonexistent tax bases cannot meet the required 3% local effort percentage (in which case the State underwrites 100% of basic need), other districts can afford to raise amounts five times greater than the required local effort. As a result, in actual practice, there are considerable discrepencies among tax rates and local revenues collected in the State's 31 cities and boroughs and in the provision of educational services beyond basic need.

As the State moves ever closer to assuming 100% of the financial burden of education in its municipalities, it is feared by some that the equalization factor will be lost. For at present, as noted, the State will make up the difference for those poorer districts unable to reach the 3% local effort goal. Under 100% State funding, the wealthy and poor districts would each receive the same amount of State support, but the poor districts would no longer receive an additional supplement as before, while the wealthy districts would be able to supplement the State's basic grant to the limits of their capacities.

However, the fact of Alaska's expanding State treasury, as a consequence of the development of its natural resources, opens up the possibility of its creating a plan for financing its schools far in advance of those states still dependent upon property taxes: a plan capable of fully realizing the ideal of education's being the function of _the wealth of the State as a whole_.*

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* Much of the data and argument included in this section is derived from the recent (1976) excellent and comprehensive study of _School Finance in Alaska_, published by the University of Alaska and authored by E. Dean Coon, Anne E. Just, and Jerry N. Waddell (Fairbanks, 1976).

CHAPTER IV
SUMMARY
POPULATION, VALUATION, AND GENERAL OBLIGATION BONDED DEBT

ALASKA LOCAL GOVERNMENT

Organized Boroughs

Unified Home Rule	3
Home Rule	1
First Class	-
Second Class	6
Third Class	1
Total	11

Organized Cities

	Within Boroughs	Outside of Boroughs	Total
Home Rule	7	4	11
First Class	5	16	21
Second Class	14	93	107
Total	26	113	139

The organized borough concept of areawide local government, rather than the traditional county form of government was adopted for Alaska primarily because vast areas of its 586,400 square mile area were virtually uninhabited. With development of natural resources and the need for community services, the borough concept provided a mechanism for annexation or incorporation of appropriate areas of the unorganized borough.

Organized boroughs and home rule and general law cities situated outside the corporate limits of boroughs have general municipal responsibilities and powers including areawide education, property assessment and collection of taxes, and planning and zoning; cities of the second class have limited taxing powers with no educational responsibility. Education is provided totally from state funds with no local effort required from residents of the unorganized borough.

STATE POPULATION: June 30, 1979

Municipalities	Civilian	Military	Resident
*11 organized boroughs	360,146	25,524	385,670
4 home rule cities	13,368		13,368
16 first class cities	13,433	375	13,808
93 second class cities	31,364	271	31,635
Sub-total	418,311	26,170	444,481
Residents in the unorganized borough (est.)	11,338	2,823	14,161
Total	429,649	28,993	458,642

*Population figures for organized boroughs as shown above include residents of the 26 home rule and general law cities located inside borough boundaries.

Municipal population figures as reported were compiled and used by the Department of Community and Regional Affairs for allocation of preliminary payments under the State Revenue Sharing Program (AS 43.18).

FULL VALUE DETERMINATION: JANUARY 1, 1979

Area	(AS 29.53) Local Assessed	(AS 43.56) State Assessed Oil and Gas	(AS 14.17) Full Value
Taxing Jurisdictions	13,047,368,300	7,630,828,150	20,678,196,450
Unorganized Borough		4,325,758,440	4,325,758,440
Total	13,047,368,300	11,956,586,590	25,003,954,890

AVERAGE PER CAPITA ASSESSED FULL AND TRUE VALUE (including state assessed oil & gas)

Area	Full Value	Population	Per Capita Value
State of Alaska Resident	25,003,954,890	468,642	53,354

The valuation figures above represent the Department's equalized full value figures for taxable real and personal property within 59 home rule and general law municipalities and includes the value of oil and gas related property as valued by the State Department of Revenue, Petroleum Revenue Division.

AVERAGE PER CAPITA ASSESSED FULL AND TRUE VALUE (excluding state assessed oil & gas)

Area	Full Value	Population	Per Capita Value
State of Alaska Resident	13,047,368,300	468,642	27,841

GENERAL OBLIGATION BONDED DEBT: JUNE 30, 1979

Area	Total Debt	Civilian Population	Per Capita Debt
Municipalities	768,508,903	418,311	1,837
State of Alaska	670,503,000	429,649	1,561
State & Local	1,439,011,903	429.649	3,349

The debt figures as shown above are total general obligation bonded indebtedness figures as reported by all municipalities and by the State of Alaska.

NOTE: Population figures used for computing per capita debt exclude active military personnel.

TABLE I

LOCAL ASSESSMENT POLICY

The following criteria should be used to interpret Table I:

AV = Full and True Value Assessment
EX = Exempt Property
NA = Municipality Does Not Levy Property Taxes

Municipalities: Home rule and general law municipalities except cities of the second class without boroughs which do not levy a property tax.

Note: Six first class cities without boroughs do not levy or collect property taxes: Galena, Hoonah, Hydaburg, Kake, Klawock, and St. Mary's.

Second class cities have no school responsibility but may levy a limited property tax not to exceed five mills. The second class Cities of Eagle and Whittier are the only second class cities which levy and collect a property tax.

TABLE I

LOCAL ASSESSMENT POLICY

BOROUGHS	RESIDENTIAL AV	RESIDENTIAL EX	GENERAL PERSONAL PROPERTY AV	GENERAL PERSONAL PROPERTY EX	MOTOR VEHICLES AV	MOTOR VEHICLES EX	BOATS AND VESSELS AV	BOATS AND VESSELS EX	BUSINESS INVENTORY AV	BUSINESS INVENTORY EX	AIRCRAFT AV	AIRCRAFT EX
MUNICIPALITY OF ANCHORAGE	X	-	X	-	2	-	X	-	X	-	X	-
BRISTOL BAY BOROUGH	X	-	X	-	X	-	X	-	X	-	X	-
FAIRBANKS NORTH STAR BOROUGH	1	-	-	X	-	X	-	X	-	X	-	X
HAINES BOROUGH	X	-	X	-	X	-	-	3	X	-	X	-
JUNEAU, CITY & BOROUGH	X	-	X	-	-	X	-	X	X	-	X	-
KENAI PENINSULA BOROUGH	1	-	X	-	X	-	X	-	-	X	X	-
KETCHIKAN GATEWAY BOROUGH	X	-	X	-	2	-	-	3	X	-	X	-
KODIAK ISLAND BOROUGH	X	-	X	-	X	-	X	-	X	-	X	-
MATANUSKA-SUSITNA BOROUGH	X	-	X	-	X	-	X	-	X	-	X	-
NORTH SLOPE BOROUGH	1	-	X	-	X	-	X	-	X	-	X	-
SITKA, CITY & BOROUGH	X	-	X	-	X	-	-	3	X	-	X	-
CITIES												
CORDOVA	X	-	X	-	-	X	-	X	-	X	-	X
CRAIG	X	-	X	-	-	X	-	X	-	X	-	X
DILLINGHAM	X	-	X	-	X	-	X	-	X	-	X	-
EAGLE	X	-	X	-	-	X	-	X	-	X	-	X
GALENA		NA		NA		NA		NA		NA		NA
HOONAH		NA		NA		NA		NA		NA		NA
HYDABURG		NA		NA		NA		NA		NA		NA
KAKE		NA		NA		NA		NA		NA		NA
KING COVE	X	-	X	-	X	-	-	3	X	-	X	-
KLAWOCK		NA		NA		NA		NA		NA		NA
NENANA	X	-	X	-	X	-	X	-	X	-	X	-
NOME	X	-	X	-	X	-	X	-	X	-		NA
PELICAN	X	-	X	-	-	X	-	3	X	-	X	-
PETERSBURG	X	-	X	-	2	-	-	X	X	-	X	-
ST. MARY'S		NA		NA		NA		NA		NA		NA
SKAGWAY	X	-	X	-	X	-	-	3	X	-	X	-
UNALASKA	X	-	X	-	-	X	X	-	X	-	X	-
VALDEZ	1	-	X	-	-	X	-	X	-	X	-	X
WRANGELL	X	-	X	-	-	X	-	X	X	-	X	-
YAKUTAT	X	-	X	-	-	X	-	X	-	X	-	X

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1. optional residential exemption up to $10,000 exercised (AS 29.53.025(a))
2. state collected, annual motor vehicle tax (AS 28.10.431)
3. option 5 & 15 dollar fee collected in lieu of property tax (AS 25.53.025(b)(1))

TABLE II

STATISTICAL EVALUATION TABLE

1979 ASSESSMENT TO SALES RATIO STUDY

The following criteria should be used to interpret Table II:

Municipalities:	Organized boroughs and cities which levied and collected property taxes in 1979. When a municipality is not shown, sales data available was not sufficient to determine a meaningful ratio.

CLASS:

Class I, Improved: All platted parcels of land on which there are significant structures. Class II, Vacant: All platted parcels of land with no significant structures.

WEIGHTED AVERAGE RATIO:

A measure of central tendency. The Weighted Average Ratio is developed by dividing the sum of the assessed values in the sample by the sum of the sales prices in the sample.

ABSOLUTE AVERAGE DEVIATION:

Indicates the average difference of all ratios in the sample from the weighted average ratio. The Absolute Average Deviation is the sum of all deviations, regardless of sign, divided by the number of sales in the sample.

COEFFICIENT OF DISPERSION:

A general measure of conformity and equality. The Coefficient of Dispersion is developed by dividing the absolute average deviation by the weighted average ratio.

NUMBER OF SALES:

The number of valid transactions available for use in the sample.

TABLE II

STATISTICAL EVALUATION TABLE

REAL PROPERTY

	WEIGHTED AVERAGE RATIO	ABSOLUTE AVERAGE DEVIATION	COEFFICIENT OF DISPERSION	NUMBER OF SALES
BOROUGHS				
MUNICIPALITY OF ANCHORAGE	86.66%	9.65	11.14	4,412
FAIRBANKS NORTH STAR BOROUGH	91.62%	16.07	17.54	2,932
HAINES BOROUGH	100.25%	18.12	18.08	38
JUNEAU, CITY & BOROUGH	95.83%	14.10	14.71	543
KENAI PENINSULA BOROUGH	85.51%	16.47	19.18	2,381
KETCHIKAN GATEWAY BOROUGH	85.29%	13.71	16.07	530
KODIAK ISLAND BOROUGH	88.96%	15.42	17.34	191
MATANUSKA-SUSITNA BOROUGH	86.94%	16.73	19.24	2,211
SITKA, CITY & BOROUGH	101.21%	9.10	8.99	195
CITIES				
CORDOVA	89.54%	12.28	13.71	20
PETERSBURG	89.91%	16.29	18.12	64
WRANGELL	82.09%	21.51	26.21	39
VALDEZ	92.46%	11.28	12.20	51

TABLE III

LOCAL ASSESSMENTS VS. FULL VALUE

The following criteria should be used to interpret Table III:

Municipalitis: Boroughs and cities organized under the laws of Alaska except second class cities without boroughs which do not levy a property tax.

ASSESSED VALUES:

Local assessed property values taxable under provisions of municipal ordinance and state law. (AS 29.53)

RATIOS:

The relationship in terms of percent, which actual assessed property values bear to the Department's full value determination.

FULL VALUES:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

NOTE: Table III does not include oil and gas property. (AS 43.56).

TABLE III

LOCAL ASSESSMENT VS. FULL VALUE

MUNICIPALITY	REAL PROPERTY			PERSONAL PROPERTY			REAL AND PERSONAL PROPERTY		
Boroughs	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value
ANCHORAGE, MUNICIPALITY OF									
City	1,751,880,800	88.25	1,985,102,300	340,589,830	83.98	405,581,000	2,092,470,630	87.53	2,390,683,300
Service Areas	3,064,880,561	85.75	3,574,020,000	366,790,995	70.92	517,198,500	3,431,671,556	83.88	4,091,218,500
Other Area	24,324,700	89.40	27,209,400	6,590,345	89.29	7,381,100	30,915,045	89.37	34,590,500
TOTAL	4,841,086,061	86.66	5,586,331,700	713,971,170	76.76	930,160,600	5,555,057,231	85.25	6,516,492,300
BRISTOL BAY	23,849,100	96.90	24,610,900	16,503,396	97.34	16,953,700	40,352,496	97.08	41,564,600
FAIRBANKS NORTH STAR									
City	530,001,850	91.03	582,243,600			145,560,900	530,001,850	72.82	727,804,500
North Pole	48,954,050	95.25	51,396,800			12,849,200	48,954,050	76.20	64,246,000
Borough	133,300,700	85.44	156,004,300			15,600,400	133,300,700	77.68	171,604,700
Service Areas	446,054,225	93.97	474,678,200			73,276,500	446,054,225	81.40	547,954,700
TOTAL	1,158,310,825	91.62	1,264,322,900			247,287,000	1,158,310,825	76.63	1,511,609,900
HAINES									
City	18,722,079	100.42	18,643,700	3,298,625	84.02	3,926,200	22,020,704	97.57	22,569,900
Borough	11,562,451	99.84	11,580,500	2,387,949	89.97	2,654,100	13,950,400	98.00	14,234,600
Fire District	4,893,301	100.57	4,865,800	719,134	81.75	879,700	5,612,435	97.68	5,745,500
TOTAL	35,177,831	100.25	35,090,000	6,405,708	85.87	7,460,000	41,583,539	97.73	42,550,000
JUNEAU									
City	138,970,000	97.29	142,834,100	29,188,400	58.51	49,889,600	168,158,400	87.25	192,723,700
Douglas	23,554,600	91.78	25,664,800	1,034,675	18.98	5,450,800	24,589,275	79.03	31,115,600
Rural	9,873,700	87.38	11,299,100	1,443,300	56.97	2,533,600	11,317,000	81.81	13,832,700
Service Areas	280,446,000	95.79	292,773,200	43,540,150	58.46	74,477,800	323,986,150	88.22	367,251,000
TOTAL	452,844,300	95.83	472,571,200	75,206,525	56.82	132,351,800	528,050,825	87.29	604,923,000
KENAI PENINSULA									
Seldovia	6,420,200	96.96	6,621,800	2,550,820	100.00	2,550,800	8,971,020	97.80	9,172,600
Homer	58,223,475	80.29	72,517,900	13,602,282	99.99	13,602,300	71,825,757	83.40	86,120,200
Kenai	99,132,590	86.19	115,015,100	18,633,903	100.00	18,633,900	117,766,493	88.12	133,649,000
Seward	27,891,100	75.69	36,847,800	13,116,959	99.99	13,117,000	41,008,059	82.07	49,964,800
Borough	24,903,350	78.42	31,757,100	6,173,546	100.00	6,173,500	31,076,896	81.93	37,930,600
Other (Exempt Prop.)			3,310,800						3,310,800
Service Areas	1,006,039,305	86.45	1,163,679,600	121,404,894	99.99	121,405,000	1,127,444,199	87.73	1,285,084,600
TOTAL	1,222,610,020	85.51	1,429,750,100	175,482,404	99.99	175,482,500	1,398,092,424	87.10	1,605,232,600
KETCHIKAN GATEWAY									
City	127,285,600	83.82	151,863,200	22,444,615	58.14	38,605,700	149,730,215	78.61	190,468,900
Shoreline	11,415,400	94.44	12,087,600	8,250	91.67	9,000	11,423,650	94.44	12,096,600
Borough	128,387,450	86.05	149,205,3[illegible]	16,931,730	84.45	20,049,200	145,319,180	85.86	169,254,500
TOTAL	267,088,450	85.29	313,156,1[illegible]	39,384,595	67.14	58,663,900	306,473,045	82.43	371,820,000
KODIAK ISLAND									
City	131,394,015	88.96	147,704,632	90,299,479	99.99	90,299,500	221,693,494	93.15	238,004,311
Borough	9,472,850	90.36	10,483,501	8,113,300	100.00	8,113,300	17,586,150	94.57	18,596,801
Service Areas	35,528,664	72.69	48,877,867	4,446,535	100.00	4,446,500	39,975,199	74.97	53,324,388
TOTAL	176,395,529	85.19	207,066,200	102,859,314	100.00	102,859,300	279,254,843	90.10	309,925,500

TABLE III

LOCAL ASSESSMENT VS. FULL VALUE

MUNICIPALITY	REAL PROPERTY			PERSONAL PROPERTY			REAL AND PERSONAL PROPERTY		
Boroughs (continued)	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value
MATANUSKA-SUSITNA									
City-Palmer	42,175,150	89.87	46,929,200	10,895,660	100.00	10,895,700	53,070,810	91.78	57,824,900
City-Houston	18,434,700	71.90	25,639,200	629,300	100.00	629,300	19,064,000	72.57	26,268,500
City-Wasilla	70,102,320	90.70	77,289,700	10,624,900	100.00	10,624,900	80,727,220	91.82	87,914,600
Non-Service Area	312,933,700	84.78	369,107,500	17,416,280	100.00	17,416,300	330,349,980	85.47	386,523,800
Service Areas	301,150,150	89.17	337,739,700	29,158,560	100.00	29,158,500	330,308,710	90.02	366,898,200
TOTAL	744,796,020	86.94	856,705,300	68,724,700	100.00	68,724,700	813,520,720	87.91	925,430,000
NORTH SLOPE	152,473,160	67.41	226,202,400	61,547,030	91.21	67,478,400	214,020,190	72.88	293,680,800
SITKA, CITY AND BOROUGH OF	222,619,800	100.57	221,365,200	50,762,470	50.38	100,762,500	273,382,270	84.87	322,127,700
TOTAL BOROUGHS	9,297,251,096	87.40	10,637,172,000	1,310,847,312	68.38	1,908,184,400	10,608,098,408	84.53	12,545,356,400

TABLE III

LOCAL ASSESSMENT VS. FULL VALUE

MUNICIPALITY	REAL PROPERTY			PERSONAL PROPERTY			REAL AND PERSONAL PROPERTY		
Cities	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value	Assessed Value	Ratio	Full Value
Cordova	33,722,709	94.45	35,706,000			13,998,500	33,722,709	67.85	49,704,500
Craig	5,016,231	95.41	5,257,300	402,800	15.13	2,661,300	5,419,031	68.43	7,918,600
Dillingham	22,065,125	96.85	22,782,800	10,374,622	104.67	9,911,000	32,439,747	99.22	32,693,800
Galena			2,440,000			1,571,200			4,011,200
Hoonah			4,720,500			2,306,400			7,026,900
Hydaburg			3,072,500			500,000			3,572,500
Kake			2,014,400			1,008,100			3,022,500
King Cove	4,732,096	95.00	4,981,200			1,465,100	4,732,096	73.41	6,446,300
Klawock			2,451,000			344,000			2,795,000
Nenana	3,613,554	95.00	3,803,700	1,981,645	99.94	1,982,800	5,595,199	96.69	5,786,500
Nome	32,082,981	82.20	39,030,400	7,058,875	78.22	9,023,700	39,141,856	81.45	48,054,100
Pelican	2,715,537	97.67	2,780,400	1,960,654	73.14	2,680,600	4,676,191	85.63	5,461,000
Petersburg	45,082,010	90.31	49,920,500	10,936,189	64.61	16,925,700	56,018,199	83.80	66,846,200
St. Mary's			1,234,000			541,000			1,775,000
Sand Point			6,945,000			1,933,900			8,878,900
Skagway	33,584,780	99.99	33,584,800	6,123,289	82.62	7,411,300	39,708,069	96.86	40,996,100
Unalaska	15,938,250	95.00	16,777,100	16,554,810	100.00	16,554,800	32,493,060	97.48	33,331,900
Valdez	78,427,260	91.87	85,369,400			25,610,800	78,427,260	70.67	110,980,200
Wrangell	37,771,125	84.05	44,938,900	4,620,031	48.22	9,581,200	42,391,156	77.75	54,520,100
Yakutat	6,142,959	90.00	6,825,500			1,365,100	6,142,959		8,190,600
TOTAL CITIES	320,894,617	85.65	374,635,400	60,012,915	47.11	127,376,500	380,907,532	75.88	502,011,900
STATEWIDE TOTAL	9,618,145,713	87.34	11,011,807,400	1,370,860,227	67.35	2,035,560,900	10,989,005,940	84.22	13,047,368,300

TABLE IV

FULL VALUE DETERMINATION

January 1, 1979

The following criteria should be used to interpret Table IV:

Municipalities:	Boroughs and cities organized under the laws of Alaska except second class cities without boroughs which do not levy a property tax.

FULL VALUE, AS 29.53:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

PERCENT TO TOTAL:

The relationship in terms of percent, which the equalized full value of property taxable under provisions of Title 29 bears to the full value determination.

FULL VALUE, AS 43.56:

The assessed value of oil and gas exploration, production and pipeline transportation property as determined by the Petroleum Revenue Division, Department of Revenue.

PERCENT TO TOTAL:

The relationship in terms of percent, which the value of property assessed by the state bears to the full value determination.

FULL VALUE DETERMINATION:

The full value of property taxable under provisions of municipal law (AS 29.53) and oil and gas related property as assessed by the State (AS 43.56).

Note: No valuation data has been compiled or is available for property taxable under provisions of municipal law which is situated within the unorganized area of Alaska (unorganized borough) or for the 94 second class cities therein.

TABLE IV

FULL VALUE DETERMINATION
JANUARY 1, 1979

MUNICIPALITY BOROUGHS	AS.29.53 FULL VALUE (Locally Assessed)	% OF TOTAL	AS 43.56 FULL VALUE (State Assessed)	% OF TOTAL	FULL VALUE DETERMINATION
Anchorage, Municipality	6,516,492,300	99.60	26,251,570	00.40	6,542,743,870
Bristol Bay	41,564,600	100.00			41,564,600
Fairbanks North Star	1,511,609,900	65.59	793,094,570	34.41	2,304,704,470
Haines	42,550,000	100.00			42,550,000
Juneau, City and Borough	604,923,000	100.00			604,923,000
Kenai Peninsula	1,605,232,600	78.24	446,421,080	21.76	2,051,653,680
Ketchikan Gateway	371,820,000	100.00			371,820,000
Kodiak Island	309,925,500	100.00			309,925,500
Matanuska-Susitna	925,430,000	99.68	2,975,710	00.32	928,405,710
North Slope	293,680,800	5.75	4,817,548,310	94.25	5,111,229,110
Sitka, City and Borough	322,127,700	100.00			322,127,700
Total Boroughs	12,545,356,400	67.33	6,086,291,240	32.67	18,631,647,640
CITIES					
Cordova	49,704,500				49,704,500
Craig	7,918,600				7,918,600
Dillingham	32,693,800				32,693,800
Galena	4,011,200				4,011,200
Hoonah	7,026,900				7,026,900
Hydaburg	3,572,500				3,572,500
Kake	3,022,500				3,022,500
King Cove	6,446,300				6,446,300
Klawock	2,795,000				2,795,000
Nenana	5,786,500				5,786,500
Nome	48,054,100				48,054,100
Pelican	5,461,000				5,461,000
Petersburg	66,846,200				66,846,200
St. Mary's	1,775,000				1,775,000
Sand Point	8,878,900				8,878,900
Skagway	40,996,100				40,996,100
Unalaska	33,331,900				33,331,900
Valdez	110,980,200	6.71	1,541,897,000	93.29	1,652,877,200
Wrangell	54,520,100				54,520,100
Yakutat	8,190,600	75.63	2,639,910	24.37	10,830,510
Total Cities	502,011,900	24.53	1,544,536,910	75.47	2,046,548,810
Municipal Total	13,047,368,300	63.10	7,630,828,150	36.90	20,678,196,450
Unorganized Total			4,325,758,440	100.00	4,325,758,440
Statewide Total	13,047,368,300	52.18	11,956,586,590	47.82	25,003,954,890

TABLE V

FULL VALUE DETERMINATIONS

ALASKA LOCAL GOVERNMENT

TABLE V-A

COMPARISON OF FULL VALUE DETERMINATIONS

Table V-A is a five-year comparison of the Department's equalized full value figures, which include local assessed and state assessed property values within all boroughs and cities organized under the Laws of Alaska, except cities of the second class without boroughs which do not levy a property tax.

TABLE V-B

FULL VALUE DETERMINATIONS SUMMARY

Table V-B is a summary of the Department's equalized full value figures for the past 10 years. The table illustrates the annual percentage increases for both local and state assessed property.

Local Assessed:

The equalized full value of real property taxable under provisions of Alaska Statutes, Title 29, AS 29.53 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

State Assessed:

The value of oil and gas, exploration, production and pipeline transportation property as determined and certified by the Department of Revenue in conformity with standards defined in Alaska Statutes, Title 43, AS 43.56.

TABLE V - A

COMPARISON OF FULL VALUE DETERMINATION

BOROUGHS	1975	% of Increase '75 to '76	1976	% of Increase '76 to '77	1977	% of Increase '77 to '78	1978	% of Increase '78 to '79	1979
Anchorage									
City	1,261,995,950		1,406,221,440		1,780,613,514		2,099,459,060		2,390,683,300
Service Areas	1,641,087,445		2,295,967,265		2,272,626,922		3,132,989,020		4,091,218,500
Other	32,074,910		37,699,330		29,433,206		36,770,975		34,590,500
State Assessed*									26,251,570
TOTAL	2,935,158,305	27.42%	3,739,888,035	21.33%	4,537,673,642	16.12%	5,269,219,055	24.17%	6,542,743,870
Bristol Bay	21,481,048	21.61%	26,122,280	13.88%	29,748,796	10.81%	32,965,035	26.09%	41,564,600
Fairbanks North Star									
City	383,895,630		461,310,145		542,259,565		617,412,815		727,804,500
North Pole	3,053,415		10,076,845		15,123,560		60,782,345		64,246,000
Borough	388,003,385		658,753,830		754,321,620		891,851,760		171,604,700
Service Areas	20,204,640		107,072,215		277,530,135		334,759,570		547,954,700
State Assessed*									793,094,570
TOTAL	795,157,070	55.59%	1,237,213,035	28.45%	1,589,234,880	19.86%	1,904,806,490	20.99%	2,304,704,470
Haines Borough									
Haines City	15,937,043		18,154,767		19,551,365		19,149,075		22,569,900
Other Area	14,240,363		17,747,143		14,848,740		18,301,110		14,234,600
Fire District									5,745,500
TOTAL	30,177,406	18.97%	35,901,910	(-4.18%)	34,400,105	8.87%	37,450,185	13.62%	42,550,000
Juneau, City & Borough									
Juneau, City	112,262,110		128,278,485		134,968,970		146,097,130		192,723,700
Douglas, City	15,785,790		16,563,920		18,621,440		21,903,760		31,115,600
Rural	4,570,590		6,647,465		7,555,530		9,984,715		13,832,700
Service Areas	140,744,095		175,466,765		203,412,940		261,797,215		367,251,000
TOTAL	273,362,585	19.61%	326,956,635	11.50%	364,558,880	20.63%	439,782,820	37.55%	604,923,000
Kenai Peninsula Borough									
Seldovia City	3,778,740		5,355,470		6,733,035		7,819,965		9,172,600
Homer City	25,406,160		32,128,905		42,918,151		66,896,480		86,120,200
Kenai City	54,686,975		62,934,420		85,178,136		109,699,805		133,649,000
Seward City	18,274,765		25,299,875		28,170,267		41,206,215		49,964,800
Borough	16,231,580		19,918,455		22,972,230		23,561,165		37,930,600
Other	-0-		-0-		-0-		-0-		3,310,800
Service Areas	610,397,215		762,946,150		1,053,221,412		1,307,775,973		1,285,084,600
State Assessed*									446,421,080
TOTAL	728,775,435	24.67%	908,583,275	36.39%	1,239,193,231	25.64%	1,556,959,603	31.77%	2,051,653,680

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* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

TABLE V - A

COMPARISON OF FULL VALUE DETERMINATION

BOROUGHS	1975	% of Increase '75 to '76	1976	% of Increase '76 to '77	1977	% of Increase '77 to '78	1978	% of Increase '78 to '79	1979
Ketchikan Gateway Borough									
Ketchikan City	125,832,412		139,357,820		155,499,640		164,356,615		190,468,900
Shoreline	94,187,413		106,081,495		7,393,105		9,761,620		12,096,600
Other	-0-		-0-		108,062,990		138,935,350		169,254,500
TOTAL	220,019,825	11.55%	245,439,315	10.40%	270,955,735	15.54%	313,053,585	18.77%	371,820,000
Kodiak Island Borough									
City	80,283,995		110,315,905		141,802,335		141,744,550		238,004,311
Borough	20,080,705		19,964,875		10,452,965		12,741,660		18,596,801
Service Area	11,959,450		15,482,835		22,446,240		28,236,330		53,324,388
TOTAL	112,324,150	29.77%	145,763,615	19.85%	174,701,540	4.59%	182,722,540	69.61%	309,925,500
Matanuska-Susitna Borough									
City-Palmer	19,539,640		22,718,280		35,872,230		45,411,434		57,824,900
City-Houston			10,282,025		13,612,415		17,491,196		26,268,500
City-Wasilla			18,479,640		36,529,620		60,469,043		87,914,600
Borough	177,051,745		299,681,040		333,222,935		400,237,060		386,523,800
Service Areas	78,643,540		102,123,880		133,363,505		175,740,839		366,898,200
State Assessed*									2,975,710
TOTAL	275,234,925	64.69%	453,284.865	21.91%	552,600,705	26.56%	699,349,572	32.75%	928,405,710
North Slope Borough									
Borough	560,968,180		1,794,233,660		3,569,533,075		4,716,152,130		293,680,800
State Assessed*									4,817,548,310
TOTAL	560,968,180	219.85%	1,794,233,660	98.94%	3,569,533,075	32.12%	4,716,152,130	8.38%	5,111,229,110
Sitka, City and Borough of	122,573,565	22.85%	150,585,865	19.30%	179,644,495	28.84%	231,446,725	39.18%	322,127,700
BOROUGH TOTALS	6,075,232,494	49.20%	9,063,980,490	38.37%	12,542,245,084	22.66%	15,383,907,740	21.11%	18,631,647,640

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* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

TABLE V - A

COMPARISON OF FULL VALUE DETERMINATION

CITIES	1975	% of Increase '75 to '76	1976	% of Increase '76 to '77	1977	% of Increase '77 to '78	1978	% of Increase '78 to '79	1979
Cordova	25,847,685	20.50%	31,145,500	6.11%	33,047,580	29.06%	42,652,420	16.53%	49,704,500
Craig	3,561,060	34.46%	4,788,275	10.60%	5,295,655	26.13%	6,679,535	18.55%	7,918,600
Dillingham	10,162,467	19.75%	12,169,965	40.85%	17,140,840	51.50%	25,968,634	25.90%	32,693,800
Galena	1,445,000	10.00%	1,589,500	68.03%	2,670,800	14.88%	3,068,330	30.73%	4,011,200
Hoonah	2,896,750	14.56%	3,318,375	60.71%	5,332,800	14.21%	6,090,580	15.37%	7,026,900
Hydaburg	1,160,000	9.46%	1,269,775	13.28%	1,438,405	14.08%	1,640,745	117.74%	3,572,500
Kake	1,833,500	15.96%	2,126,165	12.63%	2,394,685	13.38%	2,715,035	11.32%	3,022,500
King Cove	1,607,325	42.52%	2,290,785	25.00%	2,863,490	116.42%	6,197,170	4.02%	6,446,300
Klawock	807,425	12.26%	906,400	13.18%	1,025,850	13.87%	1,168,085	139.28%	2,795,000
Nenana	3,549,395	.40%	3,563,695	50.80%	5,373,975	(-4.82%)	5,115,070	13.13%	5,786,500
Nome	14,101,800	36.67%	19,273,555	75.10%	33,747,720	6.28%	35,867,860	33.98%	48,054,100
Pelican	2,319,785	14.07%	2,646,250	75.32%	4,639,275	3.32%	4,793,415	13.93%	5,461,000
Petersburg	31,420,066	5.24%	33,067,805	2.96%	34,048,060	22.60%	41,742,285	60.14%	66,846,200
St. Mary's	562,500	17.33%	660,000	114.39%	1,415,000	17.43%	1,661,660	6.82%	1,775,000
Sand Point	-0-	-0-	-0-	-0-	-0-	-0-	-0-	100.00%	8,878,900
Skagway	18,751,910	24.90%	23,421,050	27.45%	29,850,185	6.82%	31,884,840	28.58%	40,996,100
Unalaska	5,308,500	161.92%	13,903,865	19.19%	16,571,530	47.25%	24,401,645	36.60%	33,331,900
Valdez	228,073,510		544,885,760		1,211,561,410		1,669,570,185		110,980,200
State Assessed*									1,541,897,000
Total	228,073,510	138.91%	544,885,760	122.35%	1,211,561,410	37.80	1,669,570,185	(-1.00%)	1,652,877,200
Wrangell	22,225,110	60.88%	35,755,600	5.16%	37,599,610	20.85%	45,438,280	19.99%	54,520,100
Yakutat	1,884,050		2,562,435		10,149,240		10,559,595		8,190,600
State Assessed*									2,639,910
Total	1,884,050	36.01%	2,562,435	296.08%	10,149,240	4.04%	10,559,595	2.56%	10,830,510
CITIES TOTAL	377,517,838	95.84%	739,344,755	96.95%	1,456,166,110	35.10%	1,967,215,369	4.03%	2,046,548,810
MUNICIPAL TOTAL	6,452,750,332	51.92%	9,803,325,245	42.79%	13,998,411,194	23.95%	17,351,123,109	19.17%	20,678,196,450
UNORGANIZED BOROUGH TOTAL	220,861,010	749.49%	1,876,189,360	65.44%	3,104,052,020	28.64%	3,993,024,680	8.33%	4,325,758,440
STATEWIDE TOTAL	6,673,611,342	75.01%	11,679,514,605	46.43%	17,102,463,214	24.80%	21,344,147,789	17.15%	25,003,954,890

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* In years prior to 1979, state assessed oil and gas was included in Full Value Determination. Beginning in 1979, this figure is separated.

TABLE V - B

FULL VALUE DETERMINATION SUMMARY

1969 - 1979

JANUARY 1 YEAR	LOCAL ASSESSED	PERCENT INCREASE	STATE ASSESSED	PERCENT INCREASE	FULL VALUE	PERCENT INCREASE
1969	1,812,537,605				1,959,834,730	
1970	2,085,286,965	15.05%			2,280,968,664	16.39%
1971	2,430,025,845	16.53%			2,687,652,579	17.83%
1972	2,827,657,321	16.36%			3,346,317,205	24.51%
1973	3,749,590,240	32.60%			4,090,132,633	22.23%
1974	3,781,749,440	8.58%	705,423,640		4,853,272,007	18.65%
1975	4,901,213,968	29.60%	1,300,582,560	84.36%	6,673,611,342	37.50%
1976	6,207,670,300	26.66%	4,634,552,550	256.34%	11,679,514,605	75.01%
1977	8,026,248,358	29.30%	8,497,929,200	83.36%	17,102,463,214	46.43%
1978	9,311,627,309	16.01%	11,090,725,700	30.51%	21,344,147,789	24.80%
1979	10,989,005,940	18.01%	11,956,586,590	7.81%	25,003,954,890	17.15%

TABLE VI

REAL PROPERTY STAFF STATISTICS

The following table is for informational purposes only. Total number of parcels are real property parcels as indicated by the municipalities' 1979 certified assessment roll. The number of appraisers is for real property appraisers and the assessor. The assessment budget and cost per parcel are based on the total budget for the assessing department which includes personal property appraisers (where applicable), assessing clerks, drafting personnel, and employee benefits. Therefore, in most cases, the cost per parcel reflects more than the cost of assessing real property.

As all the first class cities (outside of organized boroughs) and the Bristol Bay Borough are appraised by contract assessors, they were not included in this table.

TABLE VI

REAL PROPERTY STAFF STATISTICS

MUNICIPALITY	Number Appraisers Including Assessor	Total Number Real Parcels	Estimated Sq. Mi. Within Jurisdiction	Assessment Budget 1979	Average Number of Parcels Per Appraiser	Cost Per Parcel	Number Sq. Mi. Per Appraiser	Assessment Cycle
ANCHORAGE, MUNICIPALITY OF	27	62,054	1,884	$2,941,572	2,298.3	$47.40	69.8	Annual
FAIRBANKS NORTH STAR	10	31,800	7,500	608,836	3,180.0	19.15	750.0	3 Year Cycle
HAINES	1	1,653	2,620	33,902	1,653.0	20.51	2,620.0	Annual
JUNEAU, CITY AND BOROUGH OF	5	8,127	3,100	290,500	1,625.4	35.75	620.0	Annual
KENAI PENINSULA	6	34,408	14,697	534,845	5,734.7	15.54	2,449.5	2 Year Cycle
KETCHIKAN GATEWAY	4	5,447	1,250	181,201	1,361.8	33.27	312.5	Annual
KODIAK ISLAND	2	4,311	5,440	100,000	2,155.5	23.20	2,720.0	Annual
MATANUSKA-SUSITNA	8	40,300	20,544	721,004	5,037.5	17.89	2,568.0	2 Year Cycle
NORTH SLOPE	N/A	N/A	88,281	N/A	N/A	N/A	N/A	N/A
SITKA, CITY AND BOROUGH OF	1	2,128	2,900	83,689	2,128.0	39.33	2,900.0	Annual
BRISTOL BAY	N/A	N/A	1,200	N/A	N/A	N/A	N/A	N/A
TOTALS	64	190,228	*149,416	$5,495,549	2,972.3	$28.89	2,334.6	

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*Does not include Bristol Bay and North Slope Boroughs

TABLE VII

VALUATION, POPULATION AND G. O. BONDED DEBT

Per capita valuation, per capita general obligation bonded debt and debt as a percent of valuation are reported in Table V. Included are organized boroughs and home rule and general law municipalities. Excluded are cities of the second class without debt or for which no valuation data is available.

Note: Population figures for military personnel are excluded.

A ten year summary of the total and per capita general obligation bonded indebtedness for Alaska is outlined below:

GENERAL OBLIGATION BONDED DEBT

YEAR	MUNICIPALITIES	STATE OF ALASKA	TOTAL	CIVILIAN POPULATION	PER CAPITA DEBT
1970	148,944,000	133,794,000	282,738,000	270,936	1,044
1971	196,691,000	195,302,000	391,993,000	282,856	1,386
1972	262,233,170	238,943,000	501,176,170	297,831	1,683
1973	271,492,858	274,378,000	545,870,858	302,912	1,802
1974	312,194,969	293,114,000	605,308,969	323,706	1,870
1975	351,421,098	392,508,000	743,929,098	379,286	1,961
1976	420,807,982	462,923,000	883,730,982	393,167	2,248
1977	519,599,526	530,008,000	1,049,607,526	398,983	2,631
1978	545,227,664	596,213,000	1,141,440,664	423,541	2,695
1979	768,508,903	670,503,000	1,439,011,903	429,649	3,349

TABLE VII

VALUATION, POPULATION AND G.O. BONDED DEBT

BOROUGHS	FULL VALUE DETERMINATION 1-1-79	CIVILIAN POPULATION 7-1-79	G.O. BONDED DEBT 7-1-79	PER CAPITA DEBT	PER CAPITA VALUATION	DEBT % TO VALUATION
ANCHORAGE, MUNICIPALITY						
TOTAL	6,540,804,000	185,280	260,836,000	1,408	35,302	3.99
BRISTOL BAY						
TOTAL	41,564,600	1,685	565,000	335	24,667	1.36
FAIRBANKS NORTH STAR	2,303,862,300	60,227	36,643,000	608	38,253	1.59
Fairbanks City	727,804,500	30,462	16,055,000	527	23,892	2.21
North Pole	64,264,000	823	350,000	425	78,085	.54
TOTAL	2,303,862,300	60,227	53,048,000	881	38,253	2.30
HAINES	42,550,000	1,924	790,000	411	22,115	1.86
Haines City	22,569,900	1,366	865,000	633	16,523	3.83
TOTAL	42,550,000	1,924	1,655,000	860	22,115	3.89
JUNEAU, CITY & BOROUGH OF						
TOTAL	604,923,000	23,115	13,823,060	598	26,170	2.29
KENAI PENINSULA	2,050,959,800	25,507	45,739,500	1,793	80,408	2.23
Homer City	86,129,650	2,227	2,789,000	1,252	38,675	3.24
Kenai City	141,765,560	4,421	4,145,000	938	32,066	2.92
Seldovia City	9,172,600	528	477,000	903	17,372	5.20
Seward City	50,242,210	1,778	1,376,000	774	28,258	2.74
Soldotna City	84,356,630	2,365	2,790,000	1,180	35,669	3.31
TOTAL	2,050,959,800	25,507	57,316,500	2,247	80,407	2.79
KETCHIKAN GATEWAY	371,820,000	13,463	7,482,000	556	27,618	2.01
Ketchikan City	190,468,900	8,542	9,280,000	1,086	22,298	4.87
TOTAL	371,820,000	13,463	16,762,000	1,245	27,618	4.51
KODIAK ISLAND	309,925,487	8,926	3,930,000	440	34,722	1.27
Kodiak City	238,004,311	5,754	4,163,000	723	41,363	1.75
TOTAL	309,925,487	8,926	8,093,000	907	34,722	2.61
MATANUSKA-SUSITNA	928,420,000	23,177	52,455,000	2,263	40,058	5.65
Palmer City	57,824,900	2,056	2,315,278	1,126	28,125	4.00
TOTAL	928,420,000	23,177	54,770,278	2,363	40,058	5.90
NORTH SLOPE						
TOTAL	5,105,508,500	8,055	215,478,000	26,751	633,831	4.22
SITKA, CITY & BOROUGH OF						
TOTAL	322,127,700	8,787	11,008,626	1,253	36,660	3.42
TOTAL BOROUGHS	18,622,465,387	360,146	693,355,464	1,925	51,708	3.76

TABLE VII

VALUATION, POPULATION AND G.O. BONDED DEBT

CITIES	FULL VALUE DETERMINATION 1-1-79	CIVILIAN POPULATION 7-1-79	G.O. BONDED DEBT 7-1-79	PER CAPITA DEBT	PER CAPITA VALUATION	DEBT % TO VALUATION
BETHEL		3,853	765,000	199		
CORDOVA	49,704,500	2,780	1,992,800	717	17,879	4.01
CRAIG	7,918,600	587	138,111	235	13,490	1.74
DILLINGHAM	32,693,800	1,656	198,000	120	19,743	.06
EAGLE		142				
GALENA	4,011,200	957			4,191	
HOONAH	7,026,900	1,093			6,429	
HYDABURG	3,572,500	381			9,377	
KAKE	3,022,500	710			4,257	
KING COVE	6,446,300	733			8,794	
KLAWOCK	2,795,000	404			6,918	
NENANA	5,786,500	503	240,000	477	11,504	4.15
NOME	48,054,089	2,892	672,559	233	16,616	1.40
PELICAN	5,461,000	221			24,710	
PETERSBURG	66,846,200	3,197	3,715,000	1,162	20,909	5.56
ST. MARY'S	1,775,000	436			4,071	
SAND POINT	8,878,900	773			11,486	
SKAGWAY	40,996,100	877	1,585,375	1,808	46,746	3.87
UNALASKA	33,331,900	768	3,519,594	4,583	43,401	10.56
VALDEZ	1,652,877,200	4,066	59,595,000	14,657	406,512	3.61
WRANGELL	54,520,100	3,325	2,732,000	822	16,397	5.01
YAKUTAT	10,830,510	442			3,247	
TOTAL CITIES	2,046,548,810	30,796	75,153,439	2,440	66,455	3.67
STATE	25,007,474,690	429,649	670,503,000	1,561	58,204	2.68
MUNICIPAL	20,709,014,197	390,942	768,508,903	1,966	52,972	3.71
STATEWIDE TOTAL	25,007,474,690	429,649	1,439,011,903	3,349	48,115	5.75

TABLE VIII

PROPERTY AND SALES TAX RATES

1977 - 1978 - 1979

Rates of tax levied are listed in Table VIII for all municipalities organized under the laws of Alaska.

> Property tax rates are reported in terms of a mill.
> Sales tax rates are reported in terms of a percent.

Table VIII-A lists property and sales tax rates for each tax code area (city and service area) within boroughs and cities.

Table VIII-B lists the sales tax levies for first and second class cities which do not levy a property tax.

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1977	1978	1979	1977	1978	1979
MUNICIPALITY OF ANCHORAGE (Unified Home Rule)							
Anchorage (SA)	01		.10				
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Sewer		.56	.53	.46			
Library		.52					
Roads			1.65	1.76			
Police		2.51	2.60	2.00			
Fire		1.65	1.79	1.59			
Parks and Recreation		.79	.68	.50			
Solid Waste		.13	.23	.19			
Area Bonds		1.00					
TOTAL		17.18	16.45	13.79			
Hillside (SA)	02						
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Sewer		.56	.53	.46			
Library		.52					
Fire		1.65	1.79	1.59			
Parks and Recreation		.79	.68	.50			
Solid Waste		.13	.23	.19			
TOTAL		13.67	12.10	10.03			
Spenard (SA)	03						
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Roads		1.07	1.65	1.76			
SA 35 Roads				.65			
Sewer		.56	.53	.46			
Library		.52					
Police		2.51	2.60	2.00			
Fire		1.65	1.79	1.59			
Parks and Recreation		.79	.68	.50			
Solid Waste		.13	.23	.19			
Area Bonds			.72				
TOTAL		17.25	17.07	14.44			
Girdwood (SA)	04		2.29	2.33			
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Library		.52					
Solid Waste				.19			
Area Bonds		3.30					
TOTAL		13.84	11.16	9.81			
Glen Alps (SA)	05		2.00	2.79			
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Sewer		.56					
Area Bonds		2.86					
TOTAL		13.44	10.87	10.08			
*Richardson Vista (SA)							
Administration		3.04					
Sewer		.56					
Library		.52					
Police		2.51					
Fire		1.65					
Parks and Recreation		.79					
Solid Waste		.13					
Area Bonds		1.00					
TOTAL		10.20					

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*In TCA 01 as of 1978

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1977	1978	1979	1977	1978	1979
MUNICIPALITY OF ANCHORAGE (Continued)							
Huffman Hills (SA)	06						
Administration				2.65			
Schools				4.64			
Sewer				.46			
Roads				1.76			
Fire				1.59			
Parks and Recreation				.50			
Solid Waste				.19			
TOTAL				11.79			
Sand Lake (SA)	07						
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Police			2.60	2.00			
Roads		1.07	1.65	1.76			
SA 35 Roads				.65			
Sewer		.56	.53	.46			
Library		.52					
Fire		1.65	1.79	1.59			
Parks and Recreation		.79	.68	.50			
Solid Waste		.13	.23	.19			
Area Bonds			.72				
TOTAL		14.74	17.07	14.44			
Muldoon (SA)	08						
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Police			2.60	2.00			
Roads		1.07	1.65	1.76			
SA 35 Roads				.65			
Sewer		.56	.53	.46			
Library		.52					
Fire		1.65	1.79	1.59			
Parks and Recreation		.79	.68	.50			
Solid Waste		.13	.23	.19			
Area Bonds			.72				
TOTAL		14.74	17.07	14.44			
Rabbit Creek (SA)	09						
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Sewer		.56	.53	.46			
Library		.52					
Fire		1.65	1.79	1.59			
Parks and Recreation		.79	.68	.50			
Solid Waste		.13	.23	.19			
TOTAL		13.67	12.10	10.03			
Eagle River (SA)	10		1.81	2.275			
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Police				2.00			
Library		.52					
Land Fill		.21					
Parks and Recreation		.50	.50				
Area Bonds		1.81	.05				
CH/ER Solid Waste				.17			
CH/ER Parks and Recreation				.50			
TOTAL		13.06	11.23	12.235			

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1977	1978	1979	1977	1978	1979
MUNICIPALITY OF ANCHORAGE (Continued)							
Chugiak (SA)	11		.50	1.00			
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Police				2.00			
Library		.52					
Land Fill		.21					
Parks and Recreation		.50	.50				
Area Bonds		.50	.05				
CH/ER Solid Waste				.17			
CH/ER Parks and Recreation				.50			
TOTAL		11.75	9.92	10.96			
*Anchorage							
Administration		3.04					
Schools		6.98					
Sewer		.56					
Library		.52					
Police		2.51					
Fire		1.65					
Parks and Recreation		.79					
Solid Waste		.13					
Area Bonds		1.00					
TOTAL		17.18					
Canyon Road (SA)	12			2.79			
Administration				2.65			
Schools				4.64			
Sewer				.46			
Fire				1.59			
Parks and Recreation				.50			
Solid Waste				.19			
TOTAL				12.82			
Rab Hill (SA)	13						
Administration				2.65			
Schools				4.64			
Sewer				.46			
Police				2.00			
Fire				1.59			
Parks and Recreation				.50			
Solid Waste				.19			
TOTAL				12.03			
Oceanview (SA)	14						
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Roads		1.07	1.65	1.76			
SA 35 Roads				.65			
Sewer		.56	.53	.46			
Police				2.00			
Library		.52					
Fire		1.65	1.79	1.59			
Parks and Recreation		.79	.68	.50			
Solid Waste		.13	.23	.19			
Area Bonds			.72				
TOTAL		14.74	14.47	14.44			
Other Area (SA)	15						
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Library		.52					
TOTAL		10.54	8.87	7.29			

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* In TCA 01 as of 1978

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1977	PROPERTY TAX 1978	PROPERTY TAX 1979	SALES TAX 1977	SALES TAX 1978	SALES TAX 1979
MUNICIPALITY OF ANCHORAGE (Continued)							
CH/ER Valley (SA)	17						
Administration		3.04	3.00	2.65			
Schools		6.98	5.87	4.64			
Police				2.00			
Library		.52					
Land Fill		.21					
Parks and Recreation		.50	.50				
Area Bonds			.05				
CH/ER Solid Waste				.17			
CH/ER Parks and Recreation				.50			
TOTAL		11.25	9.42	9.96			
East Ocean View (SA)	18						
Administration				2.65			
Schools				4.64			
Sewer				.46			
Roads				1.76			
Police				2.00			
Fire				1.59			
Parks and Recreation				.50			
Solid Waste				.19			
TOTAL				13.79			
BRISTOL BAY BOROUGH (Second Class)							
Other Area							
Administration		3.80	1.40	2.50	3.0*	3.0*	3.0*
Schools		6.25	2.70	6.50			
Library			1.10				
Police			.70				
Fire and Other Services		2.45	.90**				
Solid Waste			.50				
Capital Improvements			3.20				
TOTAL		12.50	10.50	9.00			
South Naknek Road District							
Administration		3.80	1.40	2.50	3.0*	3.0*	3.0*
Schools		6.25	2.70	6.50			
Library			1.10				
Fire and Other Services		2.45	.90**				
Road Maintenance		1.50	1.50	1.50			
TOTAL		14.00	12.00	10.50			
FAIRBANKS NORTH STAR BOROUGH (Second Class)							
Fairbanks (HR)	01	9.00	8.50	8.50	3.0	3.0	3.0
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
TOTAL		14.10	15.70	15.68	5.0	5.0	5.0

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*Raw fish only
** Fire only

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1977	1978	1979	1977	1978	1979
FAIRBANKS NORTH STAR BOROUGH (Continued)							
North Pole (HR)	02	5.80	5.80	4.50	3.0	3.0	3.0
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
TOTAL		10.90	13.00	11.68	5.0	5.0	5.0
Other Area	03						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
TOTAL		5.10	7.20	7.18			
Ballaine Lake (SA)	04	1.00					
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads				1.00			
Fire			3.00	2.00			
Sewer and Water				5.00			
TOTAL		6.10	10.20	15.18			
Becker Ridge (SA)	05	3.00					
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads			2.00	2.00			
TOTAL		8.10	9.20	9.18			
Brookside (SA)	06						
Administration				1.44			2.0
Schools				5.74			
Fire				1.00			
TOTAL				8.18			
Chena Spur (SA)	07						
Administration			1.70	1.44		2.0	2.0
Schools			5.50	5.74			
Roads				.50			
TOTAL			7.20	7.68			
College (SA)	08						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Fire			2.00	2.00			
TOTAL		5.10	9.20	9.18			
College Hills (SA)	09						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Fire				2.00			
TOTAL		5.10	7.20	9.18			
Diane (SA)	10	.50					
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads			1.50	1.50			
Fire		1.00	1.00	1.00			
TOTAL		6.60	9.70	9.68			
Engineer Creek (SA)		2.00	2.00				
Administration		1.30	1.70		2.0	2.0	2.0
Schools		3.80	5.50				
TOTAL		7.10	9.20				
Ester Lump (SA)	11						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads			1.00	.50			
Fire			1.50	1.00			
TOTAL		5.10	9.70	8.68			

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1977	PROPERTY TAX 1978	PROPERTY TAX 1979	SALES TAX 1977	SALES TAX 1978	SALES TAX 1979
FAIRBANKS NORTH STAR BOROUGH (Continued)							
Ester Fire (SA)	12						
Administration			1.70	1.44		2.0	2.0
Schools			5.50	5.74			
Roads			1.00	1.00			
TOTAL			8.20	8.18			
Hopeless Road (SA)	13						
Administration				1.44			2.0
Schools				5.74			
Fire				1.00			
TOTAL				8.18			
Jennifer Drive (SA)	14						
Administration				1.44			2.0
Schools				5.74			
Roads				3.00			
TOTAL				10.18			
Lakloey Hill (SA)	15						
Administration			1.70	1.44		2.0	2.0
Schools			5.50	5.74			
Roads			1.00	.50			
Fire			1.00	1.00			
TOTAL			9.20	8.68			
Musk Ox (SA)	16						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads				1.50			
Fire			2.00	2.00			
TOTAL		5.10	9.20	10.68			
North Star Fire (SA)	17	1.00					
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads			1.00	1.00			
TOTAL		6.10	8.20	8.18			
Prospect Park (SA)	18						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
TOTAL		5.10	7.20	7.18			
Ridgecrest (SA)	19		2.00				
Administration			1.70	1.44		2.0	2.0
Schools			5.50	5.74			
TOTAL			9.20	7.18			
Smith Ranch (SA)	20	2.00					
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads			4.00	4.00			
TOTAL		7.10	11.20	11.18			
Scenic Heights (SA)	21						
Administration		1.30	1.70	1.44		2.0	2.0
Schools		3.80	5.50	5.74			
Fire			2.00	2.00			
TOTAL		5.10	9.20	9.18			
Spruce Acres (SA)	22						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads			1.00	1.00			
Fire			1.00	1.00			
TOTAL		5.10	9.20	9.18			

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1977	PROPERTY TAX 1978	PROPERTY TAX 1979	SALES TAX 1977	SALES TAX 1978	SALES TAX 1979
FAIRBANKS NORTH STAR BOROUGH (Continued)							
Summit Drive (SA)	23						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
TOTAL		5.10	7.20	7.18			
Sunny Hills Terrace (SA)	24						
Administration				1.44			2.0
Schools				5.74			
TOTAL				7.18			
University District (SA)	25						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads			2.00	2.00			
TOTAL		5.10	9.20	9.18			
University Heights (SA)	26						
Administration			1.70	1.44		2.0	2.0
Schools			5.50	5.50			
Roads			2.00	2.00			
Fire			2.00	2.00			
TOTAL			11.20	10.94			
Viewpointe (SA)	27						
Administration			1.70	1.44		2.0	2.0
Schools			5.50	5.74			
Roads			.75	.50			
Fire			2.00	2.00			
TOTAL			9.95	9.68			
Vue Crest (SA)	28						
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
TOTAL		5.10	7.20	7.18			
Wildview Acres (SA)	29	1.00					
Administration		1.30	1.70	1.44	2.0	2.0	2.0
Schools		3.80	5.50	5.74			
Roads			1.00	1.00			
TOTAL		6.10	8.20	8.18			
University West Street Lights (SA)	30						
Administration				1.44			2.0
Schools				5.74			
Roads				.40			
Fire				2.00			
TOTAL				9.58			
University West Street Lights (SA)	31						
Administration				1.44			
Schools				5.74			
Roads				.40			
TOTAL				7.58			
HAINES BOROUGH (Third Class)							
Haines (1st)	01	7.20	6.20	6.20	3.0	3.0	3.0
Administration		1.40	.543		1.0	1.0	1.0
Schools		2.20	2.027	2.00			
TOTAL		10.80	8.77	8.20	4.0	4.0	4.0

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1977	1978	1979	SALES TAX 1977	1978	1979
HAINES BOROUGH (Continued)							
Other Area	03		.543				
Administration		1.40	2.027		1.0	1.0	1.0
Schools		2.20		2.00			
TOTAL		3.60	2.57	2.00			
Fire District (SA)	04						
Administration			.543				1.0
Schools			2.027	2.00			
Fire			1.95	1.93			
TOTAL			4.52	3.93			
JUNEAU, CITY AND BOROUGH OF (Unified Home Rule)							
Juneau (SA)	01	2.71	2.78	3.35	2.0	2.0	2.0
Administration		15.42	13.45	3.80	1.0	1.0	1.0
Schools				5.80			
Eagle Crest						1.0*	
TOTAL		18.13	16.23	12.95	3.0	4.0	3.0
Douglas (SA)	02	1.21	1.17	1.67	2.0	2.0	2.0
Administration		15.42	13.45	3.80	1.0	1.0	1.0
Schools				5.80			
Eagle Crest						1.0*	
TOTAL		16.63	14.62	11.27	3.0	4.0	3.0
Other Area	03	.74	.71				
Administration		15.42	13.45	3.80	1.0	1.0	1.0
Schools				5.80			
Eagle Crest						1.0*	
Rural				.76			
TOTAL		16.16	14.16	10.36		2.0	
Auke Bay (SA)	04	2.79	2.67	.76			
Administration		15.42	13.45	3.80	1.0	1.0	1.0
Schools				5.80			
Eagle Crest						1.0*	
Rural				.76			
TOTAL		18.21	16.12	11.12		2.0	
Glacier Valley (SA)	05	2.23	2.84	2.02			
Administration		15.42	13.45	3.80	1.0		
Schools				5.80		1.0	1.0
Eagle Crest						1.0*	
Rural				.76			
TOTAL		17.65	16.29	12.38		2.0	
North Douglas (SA)	06	1.71	2.33	.97			
Administration		15.42	13.45	3.80	1.0		
Schools				5.80		1.0	1.0
Eagle Crest						1.0*	
Rural				.76			
TOTAL		17.13	15.78	11.33		2.0	
Salmon Creek (SA)	07	1.37	1.41	.65			
Administration		15.42	13.45	3.80	1.0	1.0	1.0
Schools				5.80			
Eagle Crest						1.0*	
Rural				.76			
TOTAL		16.79	14.86	11.01		2.0	

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*9 months only

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1977	PROPERTY TAX 1978	PROPERTY TAX 1979	SALES TAX 1977	SALES TAX 1978	SALES TAX 1979
JUNEAU, CITY & BOROUGH OF (Continued)							
Lynn Canal (SA)	08	1.30	1.21	.31			
Administration		15.42	13.45	3.80	1.0		
Schools				5.80		1.0	1.0
Eagle Crest						1.0*	
Rural				.76			
TOTAL		16.72	14.66	10.67		2.0	
KENAI PENINSULA BOROUGH (Second Class)							
Seldovia (1st)	10	16.50	16.500	16.50	2.0	2.0	1.0
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
TOTAL		21.50	21.000	19.00	4.0	4.0	3.0
Homer (1st)	20	12.00	12.000	12.00	4.0	3.0	1.0
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
Hospital - South		2.00	2.000	1.08			
TOTAL		19.00	18.500	15.58	6.0	5.0	3.0
Kenai (HR)	30	15.00	13.400	12.50	4.0	3.0	3.0
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
Hospital - Central		.20	.200				
TOTAL		20.20	18.100	15.00	6.0	5.0	5.0
Seward (HR)	40	18.00	13.500	13.50			
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
TOTAL		23.00	18.000	16.00			
Seward Special (SA)	41		7.500	7.50			
Administration			.465	1.81			
Schools			4.035	.69		2.0	2.0
TOTAL			12.000	10.00			
Other Area	50						
Administration				1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
TOTAL		5.00	4.035	2.50			
Central Hospital (SA)	51	.20	.200				
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
TOTAL		5.20	4.800	2.50			
South Hospital (SA)	52	2.00	2.000	1.08			
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
TOTAL		7.00	6.500	3.58			
North Kenai Fire (SA)	53	2.50					
Administration			.465	1.81			
Schools		5.00		69	2.0	2.0	2.0
Hospital - Central		.20					
Recreation		3.15		.30			
Fire				1.92			
TOTAL		10.85	.465	4.72			

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*9 months only

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1977	PROPERTY TAX 1978	PROPERTY TAX 1979	SALES TAX 1977	SALES TAX 1978	SALES TAX 1979
KENAI PENINSULA BOROUGH (Continued)							
North Kenai Recreation (SA)	54	.65	.550				
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
Hospital - Central		.20	.200				
Recreation				.30			
TOTAL		5.85	5.250	2.80			
Bear Creek Fire (SA)	57	6.00	6.000				
Administration			.465	1.81			
Schools		5.00	4.035	.69		2.0	
Fire				4.60			
TOTAL		11.00	10.500	7.10			
Soldotna (1st)	70	11.00	11.000	9.40	3.0	2.0	2.0
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
Hospital - Central		.20	.200				
TOTAL		16.20	15.700	11.90	5.0	4.0	4.0
Kachemak (2nd)	80	2.00	2.000	2.00			
Administration			.465	1.81			
Schools		5.00	4.035	.69	2.0	2.0	2.0
Hospital - South		2.00	.200	1.08			
TOTAL		9.00	6.700	5.58			
KETCHIKAN GATEWAY BOROUGH (Second Class)							
Ketchikan (HR)	01	10.30	5.00	11.50			
Administration		7.00	10.10	.45	2.5	2.5	2.5
Schools				2.16	1.5	1.5	1.5
Other				1.89			
TOTAL		17.30	15.10	16.00	4.0	4.0	4.0
Other Area	02						
Administration		7.00	5.00	.45			
Schools				2.16	1.5	1.5	1.5
Other				1.89			
TOTAL		7.00	5.00	4.50			
Saxman (2nd)							
Administration		7.00					
Schools					1.5	1.5	1.5
TOTAL		7.00					
Shoreline (SA)	03	1.22	5.00				
Administration		7.00	1.22	.45			
Schools				2.16	1.5	1.5	1.5
Fire				1.28			
Other				1.89			
TOTAL		8.22	6.22	5.78			
Mountain Point (SA)	04						
Administration		7.00					
Schools					1.5	1.5	1.5
TOTAL		7.00					

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1977	1978	1979	1977	1978	1979
KODIAK ISLAND BOROUGH (Second Class)							
Kodiak (HR)	01	9.10	9.10	6.00	3.0	3.0	3.0
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00			
Streets							1.0
Harbor							1.0
TOTAL		16.33	16.10	12.18			5.0
Other Area	05						
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00			
TOTAL		7.23	7.00	6.18			
Fire District (SA)	08	2.27	2.30	1.90			
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00			
TOTAL		9.50	9.30	8.08			
Road District (SA)	09	.75	7.20	5.20			
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00			
TOTAL		7.98	14.20	11.38			
Akhiok (2nd)							
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00			
TOTAL		7.23	7.00	6.18			
Larsen Bay (2nd)							
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00			
TOTAL		7.23	7.00	6.18			
Old Harbor (2nd)							
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00			
TOTAL		7.23	7.00	6.18			
Ouzinkie (2nd)							
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00	3.0	3.0	3.0
TOTAL		7.23	7.00	6.18			
Port Lions (2nd)							
Administration		2.00	2.00	1.18			
Schools		5.23	5.00	5.00			
TOTAL		7.23	7.00	6.18			
MATANUSKA-SUSITNA BOROUGH (Second Class)							
Wasilla Fire (SA)	01	.90	.50	.60			
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill and Library			.10	.20			
TOTAL		11.60	7.80	8.00			
Butte Fire (SA)	02	.70	.50	.80			
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill and Library		.20	.10*	.20			
TOTAL		11.40	7.80	8.20			

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*Land fill only

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1977	PROPERTY TAX 1978	PROPERTY TAX 1979	SALES TAX 1977	SALES TAX 1978	SALES TAX 1979
MATANUSKA-SUSITNA BOROUGH (Continued)							
Greater Palmer (SA)	03			.50			
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill & Library		.20	.10*	.20			
TOTAL		10.70	7.30	7.90			
Sutton Fire (SA)	04	1.80	1.40	2.00			
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill & Library		.20	.10*	.20			
TOTAL		12.50	8.70	9.40			
Palmer (HR)	05	5.00		5.00	2.0	2.0	2.0
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill			.10				
TOTAL		15.50	7.30	12.20			
Other Area	06						
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill & Library		.20	.10*	.20			
TOTAL		10.70	7.30	7.40			
Talkeetna Flood Control (SA)	07	2.00		1.40			
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill & Library		.20	.10*	.20			
Fire				.60			
TOTAL		12.70	7.30	9.40			
Garden Terrace Estates (SA)	08	4.50	9.00				
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill & Library		.20	.10*	.20			
Fire				.60			
Roads				2.00			
TOTAL		15.20	16.30	10.00			
Midway (SA)	09	.90	5.00				
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill & Library		.20	.10*	.20			
Fire				.60			
TOTAL		11.60	12.30	8.00			
Woodside Estates (SA)	10	.90	.50				
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill & Library		.20	.10*	.20			
Fire				.60			
TOTAL		11.60	7.80	8.00			
Wilderness Valley (SA)	11	.90	.50				
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill & Library		.20	.10*	.20			
Fire				.60			
TOTAL		11.60	7.80	8.00			

*Land fill only

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX 1977	PROPERTY TAX 1978	PROPERTY TAX 1979	SALES TAX 1977	SALES TAX 1978	SALES TAX 1979
MATANUSKA-SUSITNA BOROUGH (Continued)							
Houston (2nd)	12						
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill			.10				
TOTAL		11.50	7.30	7.20			
Wasilla (2nd)	13	.90	.50	1.00			
Administration		3.54	1.15	1.35			
Schools		6.96	6.05	5.85			
Land Fill			.10				
Fire				.60			
TOTAL		11.40	7.30	8.80			
Fairview Road (SA)	14						
Administration			1.15	1.35			
Schools			6.05	5.85			
Land Fill & Library			.10	.20			
Fire				.60			
TOTAL			7.30	8.00			
Caswell Lakes (SA)	15						
Administration			1.15	1.35			
Schools			6.05	5.85			
Land Fill & Library			.10	.20			
TOTAL			7.30	7.40			
South Colony Road (SA)	16						
Administration			1.15	1.35			
Schools			6.05	5.85			
Land Fill & Library			.10	.20			
Fire				.50			
TOTAL			7.30	7.90			
Knik Road (SA)	17						
Administration			1.15	1.35			
Schools			6.05	5.85			
Land Fill & Library			.10	.20			
TOTAL			7.30	7.40			
Trapper Creek Road (SA)	18						
Administration				1.35			
Schools				5.85			
Land Fill & Library				.20			
TOTAL				7.40			
Lazy Mountain Road (SA)	19						
Administration				1.35			
Schools				5.85			
Land Fill & Library				.20			
Fire				.50			
TOTAL				7.90			
Greater Willow Road (SA)	20						
Administration				1.35			
Schools				5.85			
Land Fill & Library				.20			
TOTAL				7.40			
Big Lake Road (SA)	21						
Administration				1.35			
Schools				5.85			
Land Fill & Library				.20			
TOTAL				7.40			

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA		PROPERTY TAX			SALES TAX	
		1977	1978	1979	1977	1978	1979
MATANUSKA-SUSITNA BOROUGH (Continued)							
Lakes Fire Service (SA)	22						
Administration				1.35			
Schools				5.85			
Land Fill & Library				.20			
Fire				1.50			
TOTAL				8.90			
North Colony Road (SA)	23						
Administration				1.35			
Schools				5.85			
Land Fill & Library				.20			
TOTAL				7.40			
Talkeetna Fire Service (SA)	24						
Administration				1.35			
Schools				5.85			
Land Fill & Library				.20			
Fire				.60			
TOTAL				8.00			
NORTH SLOPE BOROUGH (Home Rule)							
Anaktuvuk Pass (2nd)							
Administration		7.60	7.29	3.78			3.0
Schools				1.43			
Bonded Debt				5.14			
TOTAL		7.60	7.29	10.35			
Barrow (1st)							
Administration		7.60	7.29	3.78		3.0	3.0
Schools				1.43			
Bonded Debt				5.14			
TOTAL		7.60	7.29	10.35			
Kaktovik (2nd)							
Administration		7.60	7.29	3.78			3.0
Schools				1.43			
Bonded Debt				5.14			
TOTAL		7.60	7.29	10.35			
Other Area							
Administration		7.60	7.29	3.78			3.0
Schools				1.43			
Bonded Debt				5.14			
TOTAL		7.60	7.29	10.35			
Nuiqsut (2nd)							
Administration		7.60	7.29	3.78			3.0
Schools				1.43			
Bonded Debt				5.14			
TOTAL		7.60	7.29	10.35			
Point Hope (2nd)							2.0
Administration		7.60	7.29	3.78	3.0		3.0
Schools				1.43			
Bonded Debt				5.14			
TOTAL		7.60	7.29	10.35			5.0
Wainwright (2nd)							3.0
Administration		7.60	7.29	3.78	3.0		3.0
Schools				1.43			
Bonded Debt				5.14			
TOTAL		7.60	7.29	10.35			6.0

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	TCA	PROPERTY TAX			SALES TAX		
		1977	1978	1979	1977	1978	1979
SITKA, CITY & BOROUGH OF (Unified Home Rule)							
Unified District							
Administration		4.00	3.50	3.50	4.0	2.0	2.0
Schools						2.0	2.0
TOTAL		4.00	3.50	3.50	4.0	4.0	4.0

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

			PROPERTY TAX			SALES TAX	
CITIES (CLASS)	TCA	1977	1978	1979	1977	1978	1979
CORDOVA (Home Rule)				.50			
Administration		13.67	10.25	4.80	3.0	3.0	3.0
Schools		8.33	7.75	8.25	1.0	1.0	1.0
Pool				1.45			
TOTAL		22.00	18.00	15.00	4.0	4.0	4.0
CRAIG (First Class)							
Administration		11.00	13.00	12.00	3.0	3.0	3.0
DILLINGHAM (First Class)							
Administration		17.00	10.00	10.00	2.6	2.6	3.0
Schools					.4	.4	
TOTAL		17.00	10.00	10.00	3.0	3.0	3.0
EAGLE (Second Class)							
Administration		3.00	3.00	3.00			
KING COVE (First Class)							
Schools		10.00	8.40	12.00	1.0	1.0	1.0
NENANA (First Class)							
Administration		10.00	10.00	10.00			
Schools					2.0	3.0	2.0
Water and Sewer							1.0
TOTAL		10.00	10.00	10.00	2.0	3.0	3.0
NOME (First Class)							
Administration		15.66	17.90	15.00	3.0	3.0	3.0
Schools		2.24					
TOTAL		17.90	17.90	15.00			
PELICAN (First Class)							
Administration		4.00	10.00	3.30	3.0	3.0	3.0
Library				.06			
Public Health				.90			
Public Works				1.20			
Fire				.40			
Harbor				.94			
Roads and Trails				.70			
TOTAL		4.00	10.00	7.50			
PETERSBURG (Home Rule)							
Zone I							
Administration					5.0	5.0	1.0
Schools							4.0
TOTAL		14.00	12.00	14.00			5.0
Zone II							
Administration							1.0
Schools							4.0
TOTAL				7.00			5.0
SKAGWAY (First Class)							
Zone I							
Administration		10.50	11.50	3.98	3.0	3.0	3.0
Schools				.74			
Public Works				1.68			
Mus./Libr./Cem./Parks				.46			
Fire				.14			
Police				1.30			
TOTAL		10.50	11.50	8.30			

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES (CLASS)	TCA		PROPERTY TAX			SALES TAX	
		1977	1978	1979	1977	1978	1979
SKAGWAY (Continued)							
Zone II							
Administration		10.50	11.50	3.18			3.0
Schools				.59			
Public Works				1.32			
Mus./Libr./Cem./Parks				.37			
Fire				.11			
Police				1.03			
TOTAL		10.50	11.50	6.60			
Zone III							
Administration		10.50	11.50	1.98			3.0
Schools				.37			
Public Works				.85			
Mus./Libr./Cem./Parks				.23			
Fire				.07			
Police				.65			
TOTAL		10.50	11.50	4.15			
UNALASKA (First Class)							
Administration		17.50	14.00	14.00	1.0	1.0	1.0
VALDEZ (Home Rule)							
Zone I							
Administration		7.249	4.1511	3.954			
Schools		1.711	1.9759	2.020			
TOTAL		8.960	6.1270	5.974			
Zone II							
Administration		5.457	3.3445				
Schools		1.711	1.9759				
TOTAL		7.168	5.3204				
Zone III							
Administration		4.561					
Schools		1.711					
TOTAL		6.272					
WHITTIER							
Administration				5.00	3.0	3.0	3.0
WRANGELL (Home Rule)							
Zone I							
Administration		5.950	7.45	5.45	2.556	5.0	5.0
Schools				2.00	2.444		
TOTAL		5.950	7.45	7.45	5.000	5.0	5.0
Zone II							
Administration		7.735	9.685	7.085	2.556	5.0	5.0
Schools				2.600	2.444		
TOTAL		7.735	9.685	9.685	5.000	5.0	5.0
Zone III							
Administration		9.520	11.92	8.72	2.556	5.0	5.0
Schools				3.20	2.444		
TOTAL		9.520	11.92	11.92	5.000	5.0	5.0

TABLE VIII-A
MUNICIPAL PROPERTY AND SALES TAX RATES

CITIES (CLASS)	TCA	PROPERTY TAX 1977	PROPERTY TAX 1978	PROPERTY TAX 1979	SALES TAX 1977	SALES TAX 1978	SALES TAX 1979
WRANGELL (Continued)							
Zone IV							
Administration		11.900	14.90	10.90	2.556	5.0	5.0
Schools				4.00	2.444		
TOTAL		11.900	14.90	14.90	5.000	5.0	5.0
YAKUTAT (First Class)							
Administration		13.25	13.20	13.70	2.0	2.0	2.0
Schools			.50				
TOTAL		13.25	13.70	13.70			

TABLE VIII - B
MUNICIPAL SALES TAX RATES

	SALES TAX %		
CITIES (class)	1977	1978	1979
Akiachak (2nd)	0	2	*
Akiak (2nd)	*	0	*
Akolmiut (2nd)	1	*	*
Alakanuk (2nd)	1	1	2
Aleknagik (2nd)	*	*	0
Allakaket (2nd)	0	*	0
Ambler (2nd)	2	2	2
Anderson (2nd)	3	3	3
Angoon (2nd)	2	2	2
Aniak (2nd)	*	0	0
Anvik (2nd)	*	0	0
Atmautluak (2nd)	0	3	3
Bethel (2nd)	3	3	3
Brevig Mission (2nd)	3	3	3
Buckland (2nd)	2	2	*
Chefornak (2nd)	0	*	2
Chevak (2nd)	2	2	*
Chuathbaluk (2nd)	0	0	*
Clark's Point (2nd)	*	*	*
Deering (2nd)	3	*	*
Delta Junction (2nd)	0	0	0
Diomede (2nd)	*	*	*
Eek (2nd)	*	2	2
Ekwok (2nd)	*	*	*
Elim (2nd)	2	*	2
Emmonak (2nd)	2	2	2
Fort Yukon (2nd)	3	3	3
Fortuna Ledge (2nd)	0	*	*
Galena (1st)	3	3	3
Gambell (2nd)	*	3	*
Golovin (2nd)	0	*	0
Goodnews Bay (2nd)	3	0	*
Grayling (2nd)	*	*	*
Holy Cross (2nd)	0	0	0
Hoonah (1st)	3	3	3
Hooper Bay (2nd)	2	2	2
Hughes (2nd)	*	0	0
Huslia (2nd)	0	0	0
Hydaburg (1st)	3	3	0
Kake (1st)	3	3	3
Kaltag (2nd)	0	0	0
Kasaan (2nd)	0	0	*
Kiana (2nd)	0	*	2
Kivalina (2nd)	2	2	2
Klawock (1st)	2	2	2
Kobuck (2nd)	0	*	*
Kotlik (2nd)	2	*	*
Kotzebue (2nd)	3	3	3
Koyuk (2nd)	2	2	2
Koyukuk (2nd)	*	*	*
Kupreanof (2nd)	0	0	0
Kwethluk (2nd)	*	0	1
Lower Kalskag (2nd)	0	0	0
Manokotak (2nd)	2	2	*
McGrath (2nd)	0	0	0
Mekoryuk (2nd)	2	2	2
Mountain Village (2nd)	2	*	*
Napakiak (2nd)	2	2	2
Napaskiak (2nd)	*	*	0
Newhalen (2nd)	0	0	*
New Stuyahok (2nd)	0	*	*
Newtok (2nd)	*	3	3
Nightmute (2nd)	2	*	2
Nikolai (2nd)	*	0	0
Nondalton (2nd)	0	*	*
Noorvik (2nd)	2	2	2
Nulato (2nd)	0	0	0
Pilot Station (2nd)	*	2	2
Platinum (2nd)	0	0	*
Port Alexander (2nd)	2	2	2
Port Heiden (2nd)	*	*	*
Quinhagak (2nd)	1	1	1
Ruby (2nd)	*	0	*
Russian Mission (2nd)	0	0	*
Saint Mary's (1st)	*	*	0
Saint Michael (2nd)	2	*	2
Saint Paul (2nd)	3	3	*
Sand Point (1st)	3	*	3
Savoonga (2nd)	2	2	*
Scammon Bay (2nd)	2	2	2
Selawick (2nd)	3	3	3
Shageluk (2nd)	0	0	*
Shaktoolik (2nd)	2	*	2
Sheldon Point (2nd)	*	*	2
Shishmaref (2nd)	1	1	1
Shungnak (2nd)	2	*	*
Stebbins (2nd)	2	*	2
Tanana (2nd)	1	*	1
Teller (2nd)	3	3	*
Tenakee Springs (2nd)	0	1	1
Togiak (2nd)	2	2	2
Toksook Bay (2nd)	2	2	2
Tuluksak (2nd)	*	*	*
Tununak (2nd)	2	*	*
Unalakleet (2nd)	*	3	3
Upper Kalskag (2nd)	0	0	0
Wales (2nd)	*	1	*
White Mountain (2nd)	1	*	*

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*Did not report.

APPENDIX A

HOUSE CONCURRENT RESOLUTION NUMBER 14

APPENDIX A

HOUSE CONCURRENT RESOLUTIONS

House Concurrent Resolution No. 14

Relating to the establishment of uniform assessment procedures.

Be it Resolved by the House in Second Legislature, Second Session Assembled, the Senate Concurring:

WHEREAS Section 3. Article IX of the state constitution provides that standards for appraisal of all property assessed by the state or its political subdivisions shall be prescribed by law; and

WHEREAS there is now no provision in the law to assure a uniform, equalized, and realistic assessment of property throughout the state; and

WHEREAS fairness in the collection of taxes and the distribution of state funds to political subdivisions, especially for school purposes, demands uniform, equalized, and realistic assessment on a statewide basis; and

WHEREAS, in order to prescribe standards, the legislature must have information as to existing practices in Alaska and in other states as to recent practices and theory, and as to assessment problems peculiar to Alaska;

BE IT RESOLVED by the House in Second Legislature, Second Session assembled, the Senate concurring, that the Local Affairs Agency prepare for the First Session of the Third Legislature a study of assessment problems and procedures in Alaska, initiate and cooperate with the local units of government in the preparation of a manual for assessors to enable them to assess uniformly throughout the state, and prepare a report recommending any legislation necessary to establish uniform, equalized, and realistic assessment throughout Alaska; and be it

FURTHER RESOLVED that the Local Affairs Agency is authorized to inspect the records of equalization, and of any other person or agency charged with any duty pertaining to the assessment of property; and that all persons in all levels of government and private persons who have assessment functions give the Local Affairs Agency full cooperation; and be it

FURTHER RESOLVED that the director of the Local Affairs Agency is authorized to employ a person skilled in assessment matters, and to hold any hearings which are in his opinion necessary to the preparation of the study, the manual or the report.

Passed by the House April 1, 1961.

Passed by the Senate February 23, 1962.

APPENDIX B

FARM USE LAND ASSESSMENT

AS 29.53.035

APPENDIX B

FARM USE LAND ASSESSMENT
AS 29.53.035

Effective January 1, 1968, the first Farm and Agricultural Land Deferred Tax Program was enacted. (ch 82 SLA 1967) Effective January 1, 1975, the act was substantially amended. (sec 1 ch 90 SLA 1974) Effective January 1, 1977, the act was further amended. (sec 3 ch 229 SLA 1976) And effective September 10, 1978, the filing deadline was moved to May 15. (sec 1 ch 66 SLA 1978)

The 1974 amendment reduced the yearly gross farm income requirement from 25% to 10%; provided for the averaging of income over a three year period; provided for estimated farm income for the current year; provided for the use of the lessee farm income to qualify the owner for farm use assessment; increased to seven years the deferred tax payment provision; and provided for reimbursement by the state of property tax revenue lost to the municipality in the operation of the act.

The 1976 amendment increased the penalty for conversion of the land to a use incompatible with farm use by requiring the owner to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years as though the land had not been assessed for farm use purposes.

The program was essentially inactive during the first four years of operation since agricultural and rural real estate, for a variety of reasons, simply was not assessed at as high a percentage of value as urban real estate.

The Farm Use Land Assessment Program provides differential assessment for qualified farm land. The owner paying taxes on the land value as a farm and the state paying the taxes on the remaining value. If the land is converted to a use incompatible with farming, the owner is liable to pay the deferred tax for the preceding seven years.

Experience over the last several years has vividly demonstrated the difficulty of administering existing legislation. The omission of a lien provision to make the eligible property liable for the payment to the state of an amount equal to the deferred taxes plus interest is a glaring weakness in the legislation which effectively negates the imposition of the penalty provisions.

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested. (am sec 1 ch 66 SLA 1978)

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974)

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 38, FARM OR AGRICULTURAL LAND

19 AAC 38.010. Forms. (a) The Department of Community and Regional Affairs Form 21-410 and Form 21-411 are adopted for use in application for the farm and agricultural land use assessment and tax deferment program. (b) Application and authorization forms shall be made available by and shall be returned to the clerk or assessor of the municipality in which the land for which the farm use assessment and tax deferment are sought is located. (Eff. 12/31/75, Reg. 56)

19 AAC 38.020. Annulled under AS 44.62.320, passed 5/25/77.

19 AAC 38.030. Appeal. An applicant for the farm use assessment and tax deferment who believes that the valuation or classification assigned to the land that is the subject of the application is erroneous may appeal to the board of equalization of the municipality in which the land is located in the manner provided by AS 29.53.130. The municipality shall report the disposition of all such appeals to the state assessor. (Eff. 12/31/75, Reg. 56)

19 AAC 38.040. Maintenance of Records - Duplicate Copies. The municipality in which the land is located shall maintain separate files and records of all applications for the farm use assessment and tax deferment, whether allowed by the municipality or not, including valuation of the property under the full and true value standard of AS 29.53.060. Duplicate copies of all records relating to the application entered in the file shall be forwarded to the state assessor. The municipality shall investigate to determine whether title to land for which the assessment and deferment have been granted has been conveyed or alienated in such a way that the assessment or deferment may be terminated and shall advise the state assessor as to the results of its investigation. (Eff. 12/31/75, Reg. 56)

19 AAC 38.050. Confidentiality. Tax records and other documents providing evidence of the applicant's eligibility for the farm use assessment and tax deferment are confidential and shall be used only for the purpose of ascertaining whether the applicant is entitled to the benefits of the assessment and deferment. (Eff. 12/31/75, Reg. 56)

19 AAC 38.060. Definitions. In this chapter
(1) "farm use assessment" means the value of the unit or parcel of property for which application for a farm use assessment and tax deferment is made, based upon its highest and best use as farm or agricultural land;
(2) "yearly gross income" means the income of the applicant for the year preceding the tax year for which the application is filed and means the adjusted gross income of the applicant as defined in Section 62 of the Internal Revenue Code (26 U.S.C. 62). (Eff. 12/31/75, Reg. 56)

FARM USE LAND ASSESSMENT

TABLE B-1
FY 79 PROGRAM SUMMARY BREAKDOWN

MUNICIPALITIES	NUMBER OF APPLICANTS	NUMBER OF ACRES	FULL AND TRUE LAND VALUE	TOTAL DEFERRED VALUE	TOTAL DEFERRED TAX
Anchorage, Municipality of	6	185.46	3,602,525	3,537,448	$ 46,835.90
Fairbanks North Star Borough	4	363.50	386,500	211,200	1,588.01
Kenai Peninsula Borough	14	2,204.13	1,332,150	1,063,550	7,558.71
Kodiak Island Borough	1	164.89	79,740	39,336	275.35
Matanuska-Susitna Borough	62	10,643.83	11,882,700	10,477,460	83,833.89
Statewide Total	87	13,561.81	17,283,615	15,328,994	$140,091.86
Average Per Applicant		155.88	198,662	176,195	1,610.25
Average Per Acre			1,274	1,130	10.33

TABLE B-2
SEVEN-YEAR SUMMARY OF PROGRAM PERFORMANCE

Fiscal Year 1973	55	NA	NA	2,299,265	$ 25,290
Fiscal Year 1974	66	NA	NA	3,332,290	34,945
Fiscal Year 1975	71	11,250	NA	4,737,290	57,735
Fiscal Year 1976	91	18,759	9,279,400	6,140,300	77,805
Fiscal Year 1977	84	15,970	13,783,182	11,552,062	99,170
Fiscal Year 1978	86	15,467	13,807,490	11,373,877	118,616
Fiscal Year 1979	87	13,562	17,283,615	15,328,994	140,092

Revenues collected, as a result of withdrawal from the program, are as follows:

Number of Applicants:	2	Tax Deferred:	$1,423.06
Number of Acres:	163.5	Tax and Interest Collected:	$1,448.49

TABLE B-3

FARM LAND ASSESSMENT

FY 79 PROGRAM
USE SUMMARY BY ACRES

	Anchorage	Fairbanks	Kenai	Kodiak	Matanuska-Susitna	Total
Row Crops	47.21	3.50	26.00	-0-	575.85	652.56
Samll Grains	3.21	9.25	107.00	-0-	563.55	683.01
Hay-Ensilage	-0-	126.00	335.00	90.00	2,150.65	2,701.65
Rotation Pasture	17.25	4.50	402.15	-0-	1,116.91	1,540.81
Farm Buildings	5.65	8.65	31.00	8.00	141.50	194.80
Residential Buildings	4.40	3.10	9.00	-0-	69.07	85.57
Uncleared	81.25	48.00	888.73	-0-	3,376.33	4,394.31
Permanent Graze	26.00	2.00	534.56	66.89	1,154.35	1,783.80
Total	184.97	205.00	2,333.43	164.89	9,148.20	12,036.49

APPENDIX C
SENIOR CITIZEN
PROPERTY TAX EXEMPTION

HOMEOWNER EXEMPTION
AS 29.53.020(E)-(I)

RENTER PAYMENT
AS 29.73.060

APPENDIX C-1

SENIOR CITIZEN HOMEOWNER EXEMPTION
AS 29.53.020(e)-(i)

Effective January 1, 1973, the first Senior Citizen Property Tax Exemption Program was enacted. (ch 118 SLA 1972) Effective January 1, 1974, the $10,000 gross annual income limitation as a prerequisite to eligibility was deleted. (sec 1 ch 60 SLA 1974) Effective January 1, 1975, an extension of the filing date deadline for good cause shown was authorized. (sec 1 ch 65 SLA 1975) Effective January 1, 1977, a formula was adopted for determining an assessed value exemption limit each year. (sec 1 ch 217 SLA 1976) Effective January 1, 1977, the exemption limit was retroactively deleted. (sec 1 ch 97 SLA 1977)

The law provides that the permanent place of abode of a resident 65 years of age or older may be eligible for exemption from property tax levied by a municipality.

State reimbursement is provided to the municipality for revenue lost in operation of the program.

A breakdown of the FY 79 program impact listed by participating municipalities is illustrated in Table C-1b:

A six-year performance summary is outlined below:

TABLE C-1a

Fiscal Year	Number of Applications Approved	Assessed Value Exempt	Total Revenue Reimbursement	Average Value per Application	Average Tax per Application
FY 73	911	12,960,993	$ 197,050	14,227	$216
[1]FY 74	1,887	40,842,657	631,891	21,644	335
[2]FY 75	2,426	59,918,061	930,915	24,698	384
[3]FY 77	2,608	76,737,060	1,171,227	29,424	449
FY 78	2,909	104,306,352	1,512,983	35,856	520
FY 79	3,108	128,810,117	1,761,540	41,445	567

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[1] $10,000 income limit deleted

[2] Extended filing deadline

[3] The fiscal year time frame was difficult to meet in view of municipal schedules; therefore FY 76 funds were allowed to lapse and FY 76 reimbursements were made from the FY 77 appropriation

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 53, MUNICIPAL ASSESSMENT AND TAXATION

Sec. 29.53.020. Required exemptions. (a) the following property is exempt from general taxation .....

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property,the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (sec 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought, but during the same year the governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

(h) Except as provided in (g) of this section, nothing in (e)-(i) of this section affects similar exemptions from property taxes granted by municipalities on September 10, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 35, SENIOR CITIZEN PROPERTY TAX EXEMPTION

19 AAC 35.010. Method of Application. Applications for the senior citizens' property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Reg. 45)

19 AAC 35.020. Forms. Form 21-400 is hereby adopted by the department for use in the application for senior citizens' property tax exemptions. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

19 AAC 35.030. Obtaining Forms. Application forms are available only from the office of the clerk or assessor of the municipality. (Eff. 1/28/73, Reg. 45)

19 AAC 35.040. Submission of Applications. Exemption applications filed after January 15, in accordance with AS 29.53.020(f), must be accompanied by an affidavit stating the reason for the late filing. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57)

19 AAC 35.050. Submission of Amended Application. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.060. Supplementary Information. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.070. Confidentiality. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.080. Applicability of Income Criteria. (a) Repealed. (Eff. 1/27/74, Reg. 48)

(b) When an eligible person and his or her spouse occupy the same permanent place of abode, the exemption applies to the entire value of their property, regardless of whether the property is held in the name of the husband, wife, or both.

(c) When the standard of eligibility is met, the exemption is that portion of the tax equal to the percent of ownership of the eligible owner or owners. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

19 AAC 35.090. Applicability of Liens. Notwithstanding qualification for exemption under AS 29.53.020, property remains subject to the lien provisions of AS 29.53.200 - 29.53.390. (Eff. 1/28/73, Reg. 45)

19 AAC 35.100. Penalty. Repealed. (Eff. 1/27/73, Reg. 48)

19 AAC 35.110. Appeal. (a) An applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130 - 29.53.135 to his local board of equalization.

(b) The determination of the board of equalization is appealable under AS 44.62.560 - 44.62.570. (Eff. 1/28/73, Reg. 45)

19 AAC 35.120. Definitions. In this chapter

(1) repealed. (Eff. 1/27/73, Reg. 48);

(2) "exemption year" means the calendar year for which the exemption is sought;

(3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;

(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;

(5) "resident" includes applicants who have a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;

(6) "ownership" means that an applicant is possessed of an interest, other than a leasehold, in real property, including a mobile home, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;

(7) "department" means the Department of Community and Regional Affairs;

(8) "senior citizen" means an applicant who is 65 years of age or older on January 1 of the exemption year. (Eff. 1/28/73, Reg. 45; am 4/18/73, Reg. 45; am 1/27/74, Reg. 48; am 3/31/76, Reg. 57)

TABLE C-1b
SENIOR CITIZEN HOMEOWNER EXEMPTION
FY 79 PROGRAM SUMMARY BREAKDOWN

BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TAX EXEMPT	AVERAGE VALUATION PER APPLICATION	AVERAGE TAX PER APPLICATION
Anchorage, Municipality of	1,083	54,200,083	865,556.57	50,046	799
Bristol Bay	6	100,850	1,094.41	16,808	182
Fairbanks North Star	393	14,444,350	188,356.72	36,754	479
Haines	31	863,257	5,108.89	27,847	165
Juneau, City & Borough of	300	15,144,550	240,101.59	50,482	800
Kenai Peninsula	296	9,025,239	111,656.61	30,491	377
Ketchikan Gateway	240	8,763,164	95,416.06	36,513	398
Kodiak Island	77	2,205,336	32,411.42	28,641	421
Matanuska-Susitna	257	9,257,000	79,317.39	36,019	309
North Slope	20	342,150	2,494.26	17,108	125
Sitka, City & Borough of	96	5,404,510	18,915.91	56,297	197
TOTAL BOROUGHS	2,799	119,750,489	1,640,429.83	42,783	586
CITIES					
Cordova	38	1,129,935	20,338.83	29,735	535
Craig	9	127,630	1,659.19	14,181	184
Dillingham	19	864,075	8,640.75	45,478	455
King Cove	2	41,225	346.29	20,613	173
Nenana	10	86,100	861.00	8,610	86
Nome	60	1,327,640	23,764.75	22,127	396
Pelican	2	55,830	558.30	27,915	279
Petersburg	71	2,489,130	29,869.56	35,058	421
Skagway	20	747,058	8,591.14	37,353	430
Unalaska	4	76,500	1,071.00	19,125	268
Valdez	12	377,713	2,290.49	31,476	191
Wrangell	56	1,646,735	21,885.07	29,406	391
Yakutat	6	90,057	1,233.78	15,010	206
TOTAL CITIES	309	9,059,628	121,110.15	29,319	392
STATEWIDE TOTAL	3,108	128,810,117	1,761,539.98	41,445	567

APPENDIX C-2

SENIOR CITIZEN RENTER PROPERTY TAX EQUIVALENCY PAYMENT
AS 29.73.060

The program granting direct payment to eligible senior citizen renters as a supplement to the Senior Citizen Property Tax Exemption Program was enacted by the Second Session of the Ninth State Legislature and became effective September 18, 1976. (sec 2 ch 217 SLA 1976)

The amount of the equivalency payment is computed by multiplying the number of mills which a municipality levies times one-half percent to determine the percentage portion of the total annual rent paid. The result is considered to be the amount of property tax which is included as part of the rent. The amount of equivalency payment grant is subject to a limitation of $375 for a full year.

The three-year performance summary is outlined below:

TABLE C-2a

Fiscal Year	Number of Applications Approved	Annual Rent Paid	Payment Amount	Average Annual Rent per Application	Average Payment per Application
[1]FY 77	324	N/A	$17,867.97	N/A	$55.15
FY 78	538	$1,220,586.99	97,142.28	2,269	$181.00
FY 79	533	1,260,698.15	94,823.55	2,365	$178.00

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[1] As a consequence of the September 18 effective date, 28.688% of the 1976 rent paid was included in the calculation of the grant payment to eligible renters.

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 73, MISCELLANEOUS PROVISIONS

Sec. 29.73.060. Property Tax Equivalency Payments. (a) A resident of the state 65 years of age or older who rents a permanent place of abode is eligible for tax equivalency payments from the state through the Department of Community and Regional Affairs.

(b) For purposes of determining payments to eligible persons, the department shall calculate a property tax equivalent percentage for each home rule or general law municipality, which levies a general property tax, at the rate of 1/2 per cent per mill. This percentage applied to the annual rent charged to the applicant or $375, whichever is less is the property tax equivalency payment.

(c) To obtain tax equivalency payments the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for tax equivalency payments under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, tax equivalency payments to an eligible applicant may not be reduced because the spouse is less than 65 years of age. If all occupants in a residence are eligible for tax equivalency payments under this section, the occupants shall decide between and amoung themselves which shall receive payment. (sec 2 ch 217 SLA 1976)

TABLE C-2b
SENIOR CITIZEN RENTER PROGRAM
FY 79 PROGRAM SUMMARY

BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ANNUAL RENT PAID	PAYMENT AMOUNT	AVERAGE ANNUAL RENT PER APPLICATION	AVERAGE PAYMENT PER APPLICATION
Anchorage, Municipality of	219	510,568.22	41,346.11	2,331	189
Fairbanks North Star	49	112,378.00	8,657.16	2,293	177
Haines	5	12,255.06	537.99	2,451	108
Juneau, City & Borough of	79	226,172.36	17,800.91	2,863	225
Kenai Peninsula	36	66,394.20	5,881.14	1,844	163
Ketchikan Gateway	43	100,806.77	7,610.94	2,344	177
Kodiak Island	16	35,479.16	2,856.08	2,217	179
Matanuska-Susitna	11	28,252.38	1,788.47	2,568	163
North Slope	12	17,741.58	647.21	1,478	54
Sitka, City & Borough of	19	57,943.40	1,014.02	3,050	53
TOTAL BOROUGHS	489	1,167,991.13	88,140.03	2,389	180
CITIES					
Cordova	15	27,948.58	2,515.37	1,863	168
Dillingham	1	1,978.35	98.92	1,978	99
Nenana	1	3,648.00	182.40	3,648	182
Nome	2	5,282.12	472.75	2,641	236
Petersburg	13	29,270.57	1,699.23	2,252	131
Skagway	1	3,090.00	177.68	3,090	178
Valdez	1	5,790.00	375.00	5,790	375
Wrangell	9	14,499.40	1,079.97	1,611	120
Yakutat	1	1,200.00	82.20	1,200	82
TOTAL CITIES	44	92,707.02	6,683.52	2,107	152
BOROUGHS	489	1,167,991.13	88,140.03	2,389	180
CITIES	44	92,707.02	6,683.52	2,107	152
STATEWIDE TOTAL	533	1,260,698.15	94,823.55	2,365	178

TABLE C-3
SENIOR CITIZEN PROPERTY TAX EXEMPTION
for HOMEOWNERS and RENTERS
FY 79 PROGRAM ANALYSIS of POPULATION IMPACTED

	HOMEOWNER PROGRAM NUMBER of			RENTER PROGRAM NUMBER of			TOTAL NUMBER of		
BOROUGHS	Applications	Spouses	Total Citizens	Applications	Spouses	Total Citizens	Applications	Spouses	Total Citizens
Anchorage, Municipality of	1083	669	1752	219	58	277	1302	727	2029
Bristol Bay	6	3	9	0	0	0	6	3	9
Fairbanks North Star	393	243	636	49	10	59	442	253	695
Haines	31	21	52	5	3	8	36	24	60
Juneau, City & Borough of	300	184	484	79	25	104	379	209	588
Kenai Peninsula	296	176	472	36	7	43	332	183	515
Ketchikan Gateway	240	148	388	43	17	60	283	165	448
Kodiak Island	77	43	120	16	3	19	93	46	139
Matanuska-Susitna	257	175	432	11	3	14	268	178	446
North Slope	20	12	32	12	7	19	32	19	51
Sitka, City & Borough of	96	66	162	19	3	22	115	69	184
TOTAL BOROUGHS	2799	1740	4539	489	136	625	3288	1876	5164
CITIES									
Cordova	38	29	67	15	5	20	53	34	87
Craig	9	3	12	0	0	0	9	3	12
Dillingham	19	12	31	1	0	1	20	12	32
King Cove	2	2	4	0	0	0	2	2	4
Nenana	10	4	14	1	0	1	11	4	15
Nome	60	31	91	2	1	3	62	32	94
Pelican	2	2	4	0	0	0	2	2	4
Petersburg	71	45	116	13	3	16	84	48	132
Skagway	20	11	31	1	0	1	21	11	32
Unalaska	4	1	5	0	0	0	4	1	5
Valdez	12	7	19	1	0	1	13	7	20
Wrangell	56	38	94	9	2	11	65	40	105
Yakutat	6	3	9	1	1	2	7	4	11
TOTAL CITIES	309	188	497	44	12	56	353	200	553
STATEWIDE TOTAL	3108	1928	5036	533	148	681	3641	2076	5717

Note: Spouse is not necessarily age 65.

APPENDIX D

SENIOR CITIZEN SPECIAL ASSESSMENT EXEMPTION

AS 29.63.065

APPENDIX D

SENIOR CITIZEN SPECIAL ASSESSMENT EXEMPTION
AS 29.63.065

Effective September 2, 1975, the first senior citizen deferred tax program relating to special assessments was enacted. (sec 1 ch 114 SLA 1975) Effective June 21, 1976, the act was repealed and reenacted. (sec 1 ch 215 SLA 1976) Effective June 2, 1979, the renewal deadline was extended to March 15, and the department became the agency responsible for waiver of the deadline. (Sec 23 ch 83 SLA 1979)

The law provides deferred payment of special assessments levied by municipalities for sewer and/or water systems installation. Properties owned and occupied by permanent residents of the state, 65 years of age or older, may be eligible.

State reimbursement is provided to the municipality for revenue lost in operation of the program. At the time of reimbursement, the municipal lien is satisfied and a lien in favor of the state is recorded in the amount of assessment levied upon the property. The lien becomes due and payable upon sale or transfer of the property except to a spouse, widow, widower or minor heir. Qualification criteria must be verified each year in order to retain the deferment.

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT
CHAPTER 63, SPECIAL ASSESSMENT AND SERVICE AREAS
ARTICLE 1, SPECIAL ASSESSMENTS

Sec. 29.63.065. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560-44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070-34.10.220. The lien becomes immediately due and payable:

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 12 consecutive months has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

TABLE D-1
SENIOR CITIZEN SEWER & WATER ASSESSMENT DEFERMENT
THREE-YEAR PERFORMANCE SUMMARY

MUNICIPALITY	NUMBER APPLICATIONS APPROVED	AVERAGE DEFERMENT PER APPLICATION	TOTAL REVENUE REIMBURSEMENT
Juneau, City & Borough of	116	779	$ 90,331.75
Homer, City of	8	2,152	17,214.75
TOTAL FY 77	124	867	$107,546.50
Cordova, City of	14	549	$ 7,680.19
Anchorage, Municipality of	3	2,589	7,767.53
TOTAL FY 78	17	909	$ 15,447.72
Fairbanks North Star Borough	19	1,651	$ 31,376.90
Homer, City of	1	1,781	1,780.91
TOTAL FY 79	20	1,658	$ 33,157.81
TOTAL TO DATE	161	970	$156,152.03

LIENS RELEASED & PAYMENTS RETURNED TO THE STATE GENERAL FUND

FISCAL YEAR	NUMBER OF ACCOUNTS	TOTAL REVENUE COLLECTED
FY 77	7	$ 3,788.12
FY 78	14	7,584.82
FY 79	6	6,236.96
TOTAL	27	$17,609.90

APPENDIX E

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX PAYMENT

AS 28.10.411 (D)

APPENDIX E

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX PAYMENT
AS 28.10.411(d)

The payment was enacted effective October 15, 1978. (ch 178 SLA 1978) Administration began on January 1, 1979 by the Division of Motor Vehicles.

"The Department of Community and Regional Affairs shall pay to the borough or city in which a person who is granted an exemption under (c) of this section resides, an amount equal to the tax levied under section 431(b) of this chapter regardless of whether the borough or city is eligible for the tax levied under that section."

A summary of program payments from January 1, to June 30, the end of Fiscal Year 1979 is provided on the following page.

ALASKA STATUTES TITLE 28, MOTOR VEHICLES
CHAPTER 10, VEHICLE REGISTRATION AND TITLE
ARTICLE 5, FEES AND CHARGES

Sec. 28.10.431. Annual Motor Vehicle Registration Tax. (a) There is levied a motor vehicle registration tax within each municipality which elects, by passage of an appropriate ordinance, to come under this section. A municipality shall file a written notice of election with the department and may not rescind the notice for a subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective. If a municipality has, before the effective date of this Act, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

(b) The tax is levied upon motor vehicles subject to the license tax under secs. 411 and 421 of this chapter, not including mobile homes, and is based upon the age of the vehicles as determined by model year according to the following schedule:

	Tax According to the Age of Vehicle Since Model Year:							
	1st	2nd	3rd	4th	5th	6th	7th	8th or over
Motor Vehicles								
(1) motorcycle	$ 8	$ 7	$ 6	$ 5	$ 4	$ 3	$ 2	$ 2
(2) vehicles specified in sec. 421(b)(1) of this chapter	60	50	40	30	20	15	10	5
(3) vehicles specified in sec. 421(b)(3) of this chapter	60	50	40	30	20	15	10	5

(4) vehicles specified in sec. 421(c)(1) - (4) of this chapter								
5,000 pounds or less	60	50	40	30	20	15	10	5
5,001-12,000 pounds	100	80	60	50	40	30	20	10
12,001-18,000 pounds	150	120	100	80	60	40	30	20
18,001 pounds or over	200	160	130	100	80	60	40	20
(5) vehicles specified in sec. 421(b)(4) of this chapter	100	80	60	50	40	30	20	10
(6) vehicles specified in sec. 421(b)(6) of this chapter	8	7	6	5	4	3	2	2
(7) vehicles specified in sec. 421(d)(9) of this chapter	60	50	40	30	20	15	10	5
(8) vehicles specified in sec. 421(b)(2) of this chapter	60	50	40	30	20	15	10	5
(9) vehicles specified in sec. 421(d)(10) of this chapter	40							

(c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the registration fees in this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the registration fee levied in secs. 411 and 421 of this chapter and the registration tax levied in this section, and the department determines that the payor is entitled to a refund in whole or part of the registration tax, the department shall make the refund to which the person is entitled. No refund may be made unless application for a refund is filed with the department by December 31 of the year following the year for which the refund is claimed.

(e) The department shall refund money collected under this section, less five per cent as collection costs, to a municipality for which the money was collected, as determined by (1) the address of the residence of an individual required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the motor vehicle is usually, normally, or regularly kept or used. For the first year in which the tax is levied within a municipality, the department may retain actual costs of collection of the tax within the municipality as determined by the department.

(f) Money received by an organized borough under this section shall be allocated by the borough by ordinance for city, area outside city, and service area purposes within the borough.

(g) Payment of the registration tax is in lieu of all local use taxes and ad valorem taxes on motor vehicles subject to the tax. No municipality which elects to come under the provision of this section may levy use or ad valorem taxes on motor vehicles subject to the registration tax during a fiscal year in which the election is in effect.

Senior Citizen Motor Vehicle Registration Tax
FY 79 Program

			Total		% of Total	
Municipality	No. of Affidavits	$ MVRT	No. of Affidavits	$ MVRT	No. of Affidavits	$ MVRT
Exempt Seniors						
Anchorage, Municipality of	1,256	$25,344				
Ketchikan Gateway Borough	231	4,716				
Petersburg, City of	6	140	1,493	$30,200	49.1%	52.9%
No Tax on Vehicles						
Fairbanks North Star Borough	362	$ 5,683				
Juneau, City & Borough of	196	3,885				
Cordova, City of	37	830				
Craig, City of	1	5				
Eagle, City of	2	80				
Pelican, City of	0	0				
Valdez, City of	7	135				
Wrangell, City of	26	300				
Yakutat, City of	1	10	632	$10,928	20.8%	19.1%
Seniors not Exempt						
Bristol Bay Borough	0	$ 0				
Haines Borough	54	970				
Kenai Peninsula Borough	298	5,131				
Kodiak Island Borough	30	785				
Matanuska-Susitna Borough	312	5,338				
North Slope Borough	0	0				
Sitka, City & Borough of	66	1,335				
Dillingham, City of	8	295				
King Cove, City of	0	0				
Nenana, City of	0	0				
Nome, City of	20	255				
Skagway, City of	14	165				
Unalaska, City of	0	0	802	$14,274	26.4%	25.0%
Non-Reimbursable (Outside Taxing Jurisdictions)	115	$ 1,681	115	$ 1,681	3.7%	3.0%
TOTAL			3,042	$57,083		

APPENDIX F
JUNEAU INDEMNIFICATION ACT

TEMPORARY AND SPECIAL ACTS
CHAPTER 59, 1975
CHAPTER 65, 1977

APPENDIX F

Juneau Indemnification Act
Temporary and Special Acts
Ch. 59, 1975; Ch. 65, 1977

The Juneau Indemnification Act was enacted by the First Session of the Ninth State Legislature, effective May 15, 1975 and amended by Chapter 65 SLA 1977. The Act provides the mechanism whereby property owners, upon sale or transfer of ownership or inability to sell, may be reimbursed for loss of investment capital if and when property values within the City and Borough of Juneau reflect a depressed economy, resulting from the Capital Relocation Initiative (AS 44.06.010 - 44.06.190).

The Commissioner of Community and Regional Affairs will be the administrator of the indemnification act; and shall --

1. Determine if sales price is lower than fair market value due to capital relocation or sellers negligence.

2. Determine if sales price is less than 95% of adjusted base year fair market value and that portion which is attributable to the impact of the capital relocation.

3. Submit applications for business capital assets to the Legislative Budget and Audit Committee for determination as to whether decline in market value was due to capital relocation.

4. Purchase eligible property if reasonable efforts to find a buyer have been made but property has not been sold.

5. May sell acquired property at public auction to highest bidder on such terms as is deemed beneficial to the state.

Property Eligible For Indemnification Under This Act

1. Residential property and mobile homes, provided that either is in use as a residence at the time application is submitted.

2. Real property and mobile homes held for investment, provided however, that it was owned by the applicant at least one year prior to submitting application.

3. Business capital assets which include rental real property and major items of fixed equipment that produce income but are not bought and sold in the ordinary course of business. These assets must be in use in an ongoing business which has been carried on for at least one year prior to submitting application.

4. Business property, including land and fixtures, must be used as an ongoing business which has been carried on for at least one year prior to submitting application.

Property Not Eligible For Indemnification Under This Act

1. Personal property except mobile homes and business inventories.

2. Real property held for recreational purposes.

3. Real property owned by a public utility.

Applications shall be accepted until December 31, 1985 and will be accepted thereafter until the legislature sitting at the new capital site declares this program terminated.

Fair Market Value Determination

The State Assessor shall take steps necessary to determine that all property within the City and Borough of Juneau is assessed at its full and true value as of January 1, 1976. This shall be known as the base year assessment. Additional real property coming into existence between January 1, 1976, and January 1, 1978, shall be appraised at its full and true value as of that tax assessment date for that year. Real property upon which improvements or new construction for residential purposes are made after 1-1-78 shall also be assessed at its full and true value as of that tax assessment date for that year. Property subdivided but not improved upon after January 1, 1978, shall be carried at its full and true value as of the base year assessment January 1, 1976, as adjusted.

Adjustments To Base Year Assessments

Adjustments to the Base Year Assessments shall be made:

1. to account for the cost of any additions, renovations, or improvements made on the property;

2. to account for any decrease in property value resulting from unrestored, complete or partial destruction or loss attributable to natural disaster, fire, accident, riot, vandalism, etc.;

3. to account for loss in value due to inadequate maintenance;

4. to reflect quarterly changes in value as determined by comparing the current quarterly homeownership costs in the Anchorage Consumer Price Index with those published for July 1975.

APPENDIX G

LEGAL AUTHORITY FOR TAXATION

APPENDIX G

LEGAL AUTHORITY FOR TAXATION

Constitution of the State of Alaska, Article IX Section 3. Assessment Standards. Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law.

Attorney General Opinion No. 25, 1963. The borough assembly or city council may levy taxes only by means of an ordinance enacted under terms provided in AS 29.48.130-160.

The legal basis for property assessment and collection of taxes is summarized in this chapter under the following seven headings:

Power of Levy.......................... 109

Definition of Property................. 111

Standard of Value...................... 112

Method of Valuation.................... 113

Required Exemptions.................... 120

Optional Exemptions.................... 127

Tax Limitations........................ 130

POWER OF LEVY

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.43.020. Assessment and tax collection. Home rule and first class cities outside boroughs may assess, levy and collect a general property tax. A property tax if levied must be assessed, levied and collected as provided by ch 53 of this title for boroughs. Cities outside boroughs may levy and collect sales and use taxes as provided by ch 53 of this title for boroughs. (sec 2 ch 118 SLA 1972)

Sec. 29.53.010. General property tax. Home rule and general law boroughs may levy (1) an areawide property tax for areawide functions, and (2) a property tax limited to the area outside cities for functions limited to the areas outside cities. A property tax if levied must be assessed, levied and collected on real and personal property as provided in this chapter. (sec 2 ch 118 SLA 1972)

Sec. 29.53.400. Power of levy. Home rule and first class cities within boroughs may levy a general property tax. A property tax, if levied, shall be levied in the manner provided for borough levies in Sec. 170(a) of this chapter and is subject to Secs. 10-25, 50-55 and 310-350 of this chapter. The council shall, by June 15 of each year, present to the borough assembly a statement of the city's rate of levy, unless a different date is agreed upon by the borough and city. (sec 2 ch 118 SLA 1972; am sec 5 ch 147 SLA 1972)

Sec. 29.53.405. Differential tax zones. Cities may by ordinance establish, alter and abolish differential tax zones to provide and levy property taxes for services not provided generally within the city or a different level of service than that provided generally within the city. (sec 2 ch 118 SLA 1972)

Sec. 29.53.415. (a) A borough may levy and collect a sales tax not exceeding three percent on sales or rents, and on services made within the borough. The sales tax may apply to any or all of these sources. Exemptions may be granted by ordinance. (sec 2 ch 118 SLA 1972)

(NOTE: Sales tax rate is not included in AS 29.13.100, Limitation of home rule powers.)

Sec. 29.53.450. Cities within a borough which does not levy and collect sales or use taxes for areawide borough functions may levy and collect sales or use taxes in the manner provided for boroughs. (sec 2 ch 118 SLA 1972)

POWER OF LEVY

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.010. Levy of tax. (a) An annual tax of 20 mills is levied each tax year beginning January 1, 1974, on the full and true value of taxable property taxable under this chapter. (sec 1 ch 1 FSSLA 1973) (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and section 20 of this chapter.

Sec. 43.56.040. State Assessment Review Board. The State Assessment Review Board is created within the Department of Revenue. The board consists of five persons appointed by the governor to serve at his pleasure, each of whom must be knowledgeable of assessment procedures. Each board member is subject to confirmation by a majority of the members of the legislature in joint session. (sec 1 ch 1 FSSLA 1973)

Sec. 43.56.200. Regulations. The board and the department may adopt regulations in accordance with the Administrative Procedure Act (AS 44.62) as appropriate to carry out their respective duties under this chapter. (sec 1 ch 1 FSSLA 1973)

DEFINITION OF PROPERTY

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.78.010. Definitions...

(10) "personal property" means tangible property other than real property, such as merchandise and stock in trade, machinery and equipment, furniture and fixtures, motor vehicles and vehicles, boats and vessels and aircraft; (sec 2 ch 118 SLA 1972)

(11) "property" means real and personal property;

(13) "real property" means land and improvements and all possessory rights and privileges appurtenant to the property, and includes personal property affixed to the land or improvements;

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.210. Definitions. (6) "taxable property" means real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution of liquefication of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil, including machinery, appliances, supplies, equipment, drilling rigs, wells (whether producing or not), gathering lines and transmission lines, pumping stations, compressor stations, power plants, topping plants, processing units, roads, tank farms, tanker terminals, docks and other port facilities, air strips and communication equipment and facilities, maintenance equipment and facilities, and maintenance camps and other related facilities; "taxable property" does not include permanent residences, office buildings requiring substantial local government services, or gas pipeline systems owned and operated by a certificated public utility regulated by the Alaska Public Utilities Commission; (sec 1 ch 1 FSSLA 1973; am sec 27 ch 208 SLA 1975; am sec 8 ch 8 SLA 1977)

STANDARD OF VALUE

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.53.060. Full and true value. (a) The assessor of a municipality shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section and sections 30, 35 and 160 of this chapter. The full and true value is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.060. Assessment. (a) The department shall assess property for the tax levied under Sec. 10(b) of this chapter and AS 29.53.045 on property used or committed by contract or other agreement for use for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil at its full and true value as of January 1 of the assessment year.

METHOD OF VALUATION

Title 29 - Municipal Government,
Department of Community & Regional Affairs

A borough has discretion to appraise by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit v. Greater Anchorage Area Borough, Sup. Ct. Op. No 636 (File No. 1214), 473 P.2d 630 (1970)

Sec. 29.53.030 Mining Claims. The assessed value of an unimproved, unpatented mining claim which is not producing, and a nonproducing patented mining claim upon which the improvements originally required for patent have become useless and valueless through depreciation, removal, or otherwise, is fixed at $200 for each 20 acres or fraction of 20 acres. If the surface ground of a claim has a separate and independent value for nonmining uses, the real and personal property is assessed at its full and true value. (sec 2 ch 118 SLA 1972)

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before February 1 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested. (am sec 1 ch 66 SLA 1978)

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974)

Sec. 29.53.040. Mobile homes. Mobile homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office or commercial purposes and attached to the land or connected to water, gas, electric or sewage facilities are classed as real property for tax purposes except where expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes which are unoccupied and held for sale by persons engaged in the business of selling mobile homes. (sec 2 ch 118 SLA 1972)

Sec. 29.53.060. Full and true value. (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the borough assembly. (sec 2 ch 118 SLA 1972)

(c) In the case of cessation of business during the tax year, the assembly may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the assembly may prescribe procedures,.restrictions, and conditions of assessing or reassessing business inventories and remitting or refunding taxes. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

METHOD OF VALUATION

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.060. Assessment. (b) The department shall assess property for the taxes levied under Sec. 10(a) of this chapter at its full and true value as of January 1 of the assessment year except that in the case of taxable property used or committed by contract or other agreement for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil to be transported by that pipeline, the first assessment date shall be the construction commencement date. If the construction commencement date is used as the assessment date, the tax payable shall be prorated on the basis of the assessment year remaining.

(c) The full and true value of taxable property used or committed by contract or other agreement for use in the exploration for gas or unrefined oil, or in the operation or maintenance of facilities for the exploration for gas is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(d) The full and true value of taxable property used or committed by contract or other agreement for the production of gas or unrefined oil or in the operation or maintenance of facilities for the production of gas or unrefined oil is:

1) on the construction commencement date the actual cost incurred or accrued with respect to the property as of the date of assessment;

2) determined on each January 1 thereafter on the basis of replacement cost less depreciation based on the economic life of proven reserves.

(e) The full and true value of taxable property used or committed by contract or other agreement for pipeline transportation of gas or unrefined oil or in the operation or maintenance of facilities for the pipeline transportation of oil or unrefined oil is:

1) on the construction commencement date and until January 1 following the date the pipeline begins to transport gas or unrefined oil, the actual cost incurred or accrued with respect to the property as of the date of assessment.

2) determined on each January 1 thereafter with due regard to the economic value of the property based on the estimated life of the proven reserves of gas or unrefined oil then technically, economically and legally deliverable into the transportation facility; however, if the proven reserves of gas or unrefined oil then technically, economically and legally deliverable indicate an economic life materially shorter than the estimated physical life of the transportation facility, the full and true value is the actual cost reduced by an annual allowance for depreciation on a straight line basis over an economic life based on the actual elapsed life from the commencement of full operation to the date of assessment plus the estimated remaining life of the proven reserves of gas and unrefined oil then technically, economically and legally deliverable into the transportation facility as of the date of the assessment;

3) on the assessment date next following inability to use or construct all or a substantial part of the facility for a period of 90 or more consecutive days because of natural disaster or legal prohibition, or other events beyond the control of a person having ownership or control of the property, adjusted to take into account any diminution in value.

(f) For purposes of this section, "actual cost" and "replacement cost" do not include interest capitalized before or during the period of construction nor the value of intangible drilling expenses. In the case of taxable property under construction, "actual cost" for purposes of this section means the costs incurred or accrued with respect to the property as of the date of assessment.

(g) The department may enter into agreements with a municipality for the cooperative or joint administration of the assessing authority conferred on the department by this section. (sec 1 ch 1 FSSLA 1973)

Title 28 - Motor Vehicles,
Department of Public Safety

Sec. 28.10.431. Annual Motor Vehicle Registration Tax. (a) There is levied a motor vehicle registration tax within each municipality which elects, by passage of an appropriate ordinance, to come under this section. A municipality shall file a written notice of election with the department and may not rescind the notice for a subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective. If a municipality has, before the effective date of this Act, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

METHOD OF VALUATION

(b) The tax is levied upon motor vehicles subject to the license tax under secs. 411 and 421 of this chapter, not including mobile homes, and is based upon the age of the vehicles as determined by model year according to the following schedule:

	Tax According to the Age of Vehicle Since Model Year:							
	1st	2nd	3rd	4th	5th	6th	7th	8th or over
Motor Vehicles								
(1) motorcycle	$ 8	$ 7	$ 6	$ 5	$ 4	$ 3	$ 2	$ 2
(2) vehicles specified in sec. 421(b)(1) of this chapter	60	50	40	30	20	15	10	5
(3) vehicles specified in sec. 421(b)(3) of this chapter	60	50	40	30	20	15	10	5
(4) vehicles specified in sec. 421(c)(1) - (4) of this chapter								
5,000 pounds or less	60	50	40	30	20	15	10	5
5,001-12,000 pounds	100	80	60	50	40	30	20	10
12,001-18,000 pounds	150	120	100	80	60	40	30	20
18,001 pounds or over	200	160	130	100	80	60	40	20
(5) vehicles specified in sec. 421(b)(4) of this chapter	100	80	60	50	40	30	20	10

METHOD OF VALUATION

(6) vehicles specified in sec. 421(b)(6) of this chapter	8	7	6	5	4	3	2	2
(7) vehicles specified in sec. 421(d)(9) of this chapter	60	50	40	30	20	15	10	5
(8) vehicles specified in sec. 421(b)(2) of this chapter	60	50	40	30	20	15	10	5
(9) vehicles specified in sec. 421(d)(10) of this chapter	40							

(c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the registration fees in this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the registration fee levied in secs. 411 and 421 of this chapter and the registration tax levied in this section, and the department determines that the payor is entitled to a refund in whole or part of the registration tax, the department shall make the refund to which the person is entitled. No refund may be made unless application for a refund is filed with the department by December 31 of the year following the year for which the refund is claimed.

(e) The department shall refund money collected under this section, less five per cent as collection costs, to a municipality for which the money was collected, as determined by (1) the address of the residence of an individual required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the motor vehicle is usually, normally, or regularly kept or used. For the first year in which the tax is levied within a municipality, the department may retain actual costs of collection of the tax within the municipality as determined by the department.

(f) Money received by an organized borough under this section shall be allocated by the borough by ordinance for city, area outside city, and service area purposes within the borough.

METHOD OF VALUATION

(g) Payment of the registration tax is in lieu of all local use taxes and ad valorem taxes on motor vehicles subject to the tax. No municipality which elects to come under the provision of this section may levy use or ad valorem taxes on motor vehicles subject to the registration tax during a fiscal year in which the election is in effect.

Sec. 28.10.650. Definitions. (22) "mobile home" means a trailer in excess of either 28 feet in length or 8 feet in width that is designed, constructed and equipped for use as a dwelling or as a place of business, storage or other off-highway purpose. (sec 6 ch 20 SLA 1977)

REQUIRED EXEMPTIONS

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.53.020. Required exemptions. (a) The following property is exempt from general taxation:

(1) municipal, state or federally owned property, except that private leaseholds, contracts or other interest in the property shall be taxable to the extent of those interests;

(2) Household furniture of the head of a family or a householder not exceeding $500 in value;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of the auxiliary of such organization;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section.

(b) "Property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of a bishop, pastor, priest, rabbi, minister or religious order of a recognized religious organization; (sec 1 ch 191 SLA 1976)

(2) a structure, its furniture and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education or a nonprofit hospital; (sec 1 ch 191 SLA 1976)

(3) lots supporting and adjacent to a structure or residence mentioned in (1) or (2) of this subsection which are necessary to convenient use;

(4) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a) or (b) of this section from which income is derived is exempt only if that income is solely from use of the property by non-profit religious, charitable, hospital, or educational groups for classroom space.

(d) Laws exempting certain property from execution under the Code of Civil Procedures (AS 09) do not exempt the property from taxes levied and collected by municipalities. (sec 2 ch 118 SLA 1972)

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property,the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (sec 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought, but during the same year the governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

(h) Except as provided in (g) of this section, nothing in (e)-(i) of this section affects similar exemptions from property taxes granted by municipalities on September 10, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(i) of this section the term "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

REQUIRED EXEMPTIONS

Sec. 29.63.065. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560-44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070-34.10.220. The lien becomes immediately due and payable:

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 12 consecutive months has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

(Chapter 56, Oil and Gas Exploration, Production and Pipeline Transportation Property Taxes.)

Sec. 43.56.020. Exemptions. (a) The following are exempt from local taxes levied or authorized under Sec. 10(b) of this chapter:

(1) property rights attached to or inherent in the right to explore for or produce oil or gas;

(2) oil or gas leases or properties, whether producing or not;

(3) oil or gas in place;

(4) oil or gas produced or extracted in the state;

(5) the value of intangible drilling expenses and exploration expenses;

(6) an interest in property described in AS 43.55.010(b).

(7) (deleted)

(8) (deleted)

(b) There is exempt from state taxes levied or authorized under Sec. 10(a) of this chapter, before the construction commencement date, property which is committed by contract or other agreement for use in this state primarily for the production or pipeline transportation of gas or unrefined oil, or in the operation or maintenance of facilities for the production or pipeline transportation of gas or unrefined oil.

(c) In (a)(2) of this section, "properties" means mineral interests in oil and gas and working interests, royalty interests, and overriding royalty interests in oil and gas leases. (sec 1 ch 1 FSSLA 1973; am sec 26 ch 208 SLA 1975)

Sec. 43.56.030. In place of other taxes. Except for those taxes imposed under ch 55 and ch 57 of this title, the taxes levied or authorized under Sec. 10(b) of this chapter are in place of:

(1) all other ad valorem taxes or other taxes imposed by a municipality on property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, and

(2) all other taxes imposed by a municipality on or with respect to the property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, including, but not limited to,

(A) taxes on the retail sale or use of the property except for the retail sales tax on the first $1,000 of each sale;

(B) taxes on the sale or use of gas or unrefined oil;

(C) taxes on the sale or use of services used in or associated with the property or in its maintenance or operation except for the sales tax on the first $1,000 of each sale;

(D) taxes on or measured by gross or net income from the property, including income from the exploration for, production of, or pipeline transportation of gas or unrefined oil or property; and

(E) any license, excise, fee, charge or other tax on or pertaining to the property or services. (sec 1 ch 1 FSSLA 1973; am sec 55 ch 127 SLA 1974)

REQUIRED EXEMPTION

Title 10 - Corporations and Associations, Department of Commerce & Economic Development

Sec. 10.25.540. Taxation of cooperatives. Cooperatives under this chapter shall apply for a business license and pay the initial license fee as provided by the Alaska Business License Act (AS 43.70), as amended. Before March 1, 1961, and before March 1 of each year thereafter, each cooperative shall pay to the state, instead of state and local ad valorem, income and excise taxes which may be assessed or levied on or after January 1, 1960, a percentage of its gross revenue earned during the preceding calendar year. (sec 33 ch 93 SLA 1959; am sec 1 ch 66 SLA 1960)

Sec. 10.30.060. Power to acquire and dispose of lands, and exemption from execution, taxation and public appropriation. A cemetery association may buy or take by gift or devise, and hold, land not exceeding 80 acres, for the sole purpose of a cemetery. The land is exempt from execution, and from any appropriation to public purposes, and from taxation if intended to be used exclusively for burial purposes and in no way for the profit of the members of the association. (sec 36-5-5 ACLA 1949)

CONSTITUTION OF THE STATE OF ALASKA

Article XII. General Provisions. Section 12. Disclaimer and Agreement. The State of Alaska and its people forever disclaim all right and title in or to any property belonging to the United States, or subject to its disposition, and not granted or confirmed to the State or its political subdivisions, by or under the act admitting Alaska to the Union. The State and its people further disclaim all right or title in or to any property, including fishing rights, the right or title to which may be held by or for any Indian, Eskimo, or Aleut, or community thereof, as that right or title is defined in the act of admission. The State and its people agree that, unless otherwise provided by Congress, the property, as described in this section, shall remain subject to the absolute disposition of the United States. They further agree that no taxes will be imposed upon any such property, until otherwise provided by the Congress. This tax exemption shall not apply to property held by individuals in fee without restrictions on alienation.

ALASKA NATIVE LAND CLAIMS SETTLEMENT ACT

Public Law 92-203, 92nd Congress, First Session. Section 21. Taxation. (d) Real property interests conveyed, pursuant to this Act, to a Native individual, Native group, or Village, or Regional Corporation which are not developed or leased to third parties, shall be exempt from State and local real property taxes for a period of twenty years after the date of enactment of this Act: Provided, That municipal taxes, local real property taxes, or local assessments may be imposed upon leased or developed real property within the jurisdiction of any governmental unit under the laws of the State: Provided further, That easements, rights-of-way, leaseholds, and similar interests in such real property may be taxed in accordance with State or local law. All rents, royalties, profits, and other revenues or proceeds derived from such property interests shall be taxable to the same extent as such revenues or proceeds are taxable when received by a non-Native individual or corporation.

REQUIRED EXEMPTIONS

(e) Real property interests conveyed pursuant to this Act to a Native individual, Native group, or Village, or Regional Corporation shall, so long as the fee therein remains not subject to State or local taxes on real estate, continue to be regarded as public lands for the purpose of computing the Federal share of any highway project pursuant to Title 23 of the United States Code, as amended and supplemented, for the purpose of the Johnson-O'Malley Act of April 16, 1934, as amended (25 U.S.C. 452), and for the purpose of Public Laws 815 and 874, 81st Congress (64 Stat. 967, 1100), and so long as there are also no substantial revenues from such lands, continue to receive forest fire protection services from the United States at no cost.

OPTIONAL EXEMPTIONS

Title 29 - Municipal Government,
Department of Community and Regional Affairs

Sec. 29.53.025. Optional exemptions and exclusions. (a) Municipalities may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at a regular or special election. An exclusion or exemption authorized by this section may not exceed $10,000 for any one residence. (am sec 2 ch 1 FSSLA 1973)

(b) Municipalities may by ordinance:

(1) classify boats and vessels for purposes of taxation and may establish the assessed valuation of boats and vessels on the basis of their registered or certificated net tonnage; a tax based upon a tonnage valuation shall not exceed $5 a year for a boat or vessel of less than five net tons and shall not exceed $15 a year for a boat or vessel of more than five net tons;

(2) classify and exempt from taxation:

(A) the household furniture over $500 in value and the effects of the head of a family or a householder; and

(B) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of such property does not exceed the actual cost to the owner of the use by the renter; and

(C) historic sites, buildings and monuments. (sec 2 ch 118 SLA 1972)

(D) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 35.05.069(c).

(c) The provisions of (a) of this section notwithstanding,

(1) a home rule or first or second class borough may, by ordinance adopted without weighted voting, adjust its property tax structure in whole or in part to the property tax structure of a city within it, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city shall have the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes, provided that the exemptions or exclusions have been adopted as to city taxes and further provided that the city appropriate to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly without weighted voting;

(3) a home rule or general law city within an organized borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation. (sec 1 ch 111 SLA 1976)

(d) Exemptions or exclusions from property tax which have been granted by home rule municipalities in addition to exemptions authorized or required by law, and which are in effect on September 10, 1972, and not later withdrawn, are not affected by this Act. (sec 2 ch 118 SLA 1972)

(e) Municipalities may by ordinance classify and exempt or partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. However, the easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property so that the property owner is compensated at a rate which does not reflect the easement grant. (am sec 1 ch 33 SLA 1975)

(f) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land or new maintenance, repair or renovation of an existing structure and if the alteration, maintenance, repair or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. No exemption may be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use within the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed or from the date of approval for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

(g) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to a single family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement is completed or from the date of approval of an application for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

Sec. 29.53.160. Tax adjustments on property affected by a natural disaster. (a) The assembly may provide for reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a natural disaster.

(b) A reassessment may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that his losses exceed $1,000. A reduction of taxes may be made only on losses in excess of $1,000 for the remainder of the year following the disaster. Upon reassessment, the borough shall recompute this tax and refund taxes which have already been paid.

(c) The borough shall make notice of assessment or reassessment and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal is filed with the board of equalization within 10 days after notice of assessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In enacting an ordinance or resolution authorized by this section, the assembly may, consistent with this section, prescribe procedures, restrictions and conditions of assessing or reassessing property and of remitting, refunding or forgiving taxes.

(e) In this section "disaster" means a major disaster declared by the President of the United States under the provisions of the Federal Disaster Act of 1950, Title 42, United States Code, Sec. 1855-1855g, or other federal law. (sec 2 ch 118 SLA 1972)

TAX LIMITATIONS

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.53.410. Limited property taxing power for second class cities. A second class city may by referendum levy real and personal property taxes as provided for first class cities. However, levy by a second class city may not exceed one-half of one percent of the assessd valuation of the property taxes, except that the limit does not apply to a levy necessary to avoid a default upon payment of principal and interest of bonded or other indebtedness which is secured by a pledge to levy ad valorem or other taxes without limit to meet debt payments. (sec 2 ch 118 SLA 1972)

Sec. 29.53.045. Tax on oil and gas production and pipeline property. (a) A municipality may levy and collect taxes on taxable property taxable under AS 43.56 only by using one of the methods set out in (b) or (c) of this section.

(b) A municipality may levy and collect a tax on the full and true value of taxable property taxable under AS 43.56 as valued by the Department of Revenue at a rate not to exceed that which produces an amount of revenue from the total municipal property tax equivalent to $1,500 a year for each person residing within its boundaries. (sec 8 ch 107 SLA 1976)

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58.

(d) By February 1 of each assessment year a taxing municipality must inform the Department of Revenue which method of taxation the municipality will use.

(e) For purposes of this section, population shall be determined by the commissioner of community and regional affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data, and shall advise each municipality of its population as so determined by January 15 of each year. (sec 3 ch 1 FSSLA 1973; am sec 6 ch 159 SLA 1975)

Sec. 29.53.050. Tax limitation. (a) No municipality may levy and tax for any purpose in excess of the three percent of the assessed valuation of property within the municipality in any one year.

(b) No municipality, or any combination of municipalities occupying the same geographical area, in whole or in part, may levy taxes (1) which will result in tax revenues from all sources exceeding $1,000 a year for each person residing within their boundaries or (2) upon values which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. If two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax (1) the combined levy of which would result in tax revenues from all sources exceeding $1,000 a year for each person residing within their boundaries or (2) upon value which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. The commissioner of community and regional affairs shall apportion the lawful levy and equitably divide these revenues on the basis of need, services performed and other considerations in the public interest. For the purpose of this subsection, population shall be determined by the commissioner of community and regional affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58. (sec 2 ch 118 SLA 1972; am sec 4 ch 1 FSSLA 1973; am sec 5 ch 159 SLA 1975)

Sec. 29.53.055. No limitation on taxes to pay bonds. The limitations provided for in Secs. 45 or 50 of this chapter do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount. (sec 2 ch 118 SLA 1972; am sec 5 ch 1 FSSLA 1973)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.010. (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and sec. 20 of this chapter. (sec 1 ch 107 SLA 1976)

(c) If the total value of assessed property of a municipality taxing under AS 29.53.045(c) exceeds the product of 225 percent of the average per capita assessed full and true value of property in the state (to be determined by the department and reported to each municipality by January 15 of each year) multiplied by the number of residents of the taxing municipality, the department shall designate the portion of the tax base against which the local tax may be applied. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under ch 58 of this title. (am sec 7 ch 159 SLA 1975)

(d) A tax paid to a municipality under AS 29.53.045 on or before June 30 of the tax year shall be credited against the tax levied under (a) of this section for that tax year. If, however, a tax is not paid to a municipality until after June 30 of the taxable year, the department upon application shall refund to the taxpayer the amount of tax paid to the municipality under AS 29.53.045. The credit or refund of taxes paid to a municipality may not exceed the total amount of tax levied by the department upon the taxpayer for the tax year, under (a) of this section. (sec 2 ch 107 SLA 1976)

Sec. 43.56.135. Certification. No later than June 1 of each year, the department shall certify the final assessment roll and mail to the owner of the taxable property or his authorized agent a statement of the amount of tax due. (sec 4 ch 107 SLA 1976)

Sec. 43.56.150. (a) The tax levied by section 10(a) of this chapter is payable to the department on or before June 30 of the taxable year.

APPENDIX H
ALASKA PROPERTY TAXING JURISDICTIONS
MAILING LIST

APPENDIX H

ALASKA PROPERTY TAXING JURISDICTIONS MAILING LIST

STATE OIL AND GAS

Alaska Department of Revenue
Petroleum Revenue Division
201 E. 9th Avenue
Anchorage, Alaska 99501
(Statewide oil and gas
property tax only)

BOROUGHS

Glenn McKee, Director
Property Appraisal Division
Municipality of Anchorage
Pouch 6-650
Anchorage, Alaska 99502

Stuart H. Bowdoin, Manager
Bristol Bay Borough
P.O. Box 189
Naknek, Alaska 99633

Karl McManus, Acting Assessor
Fairbanks North Star Borough
P.O. Box 1267
Fairbanks, Alaska 99707

John W. Arney, Assessor
Haines Borough
P.O. Box H
Haines, Alaska 99827

Robert Howe, Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, Alaska 99801

Don Thomas, Assessor
Kenai Peninsula Borough
P.O. Box 850
Soldotna, Alaska 99669

Michael W. Worley
Director of Assessments
Ketchikan Gateway Borough
344 Front Street
Ketchikan, Alaska 99901

Edward Haney, Assessor
Kodiak Island Borough
P.O.Box 1246
Kodiak, Alaska 99615

Elizabeth Barry, Assessor
Matanuska-Susitna Borough
P.O. Box B
Palmer, Alaska 99645

Lloyd Ahvakana, Administrator
North Slope Borough
P.O. Box 69
Barrow, Alaska 99723

John Stein, Assessor
City and Borough of Sitka
Box 79
Sitka, Alaska 99835

ALASKA PROPERTY TAXING JURISDICTIONS MAILING LIST

CITIES

Donna Sherby, Clerk
City of Cordova
P.O. Box 1210
Cordova, Alaska 99574

Bonnie Wentworth, Clerk
City of Craig
P.O. Box 23
Craig, Alaska 99921

Vivian M. Braswell, Clerk
City of Dillingham
Box 191
Dillingham, Alaska 99576

Jean Boone, Clerk
City of Eagle
P.O. Box 1901
Eagle, Alaska 99738

Della Trumble, Clerk
City of King Cove
Box 37
King Cove, Alaska 99612

Kaye Knutsen, Clerk
City of Nenana
Box 177
Nenana, Alaska 99760

Robert Walsh, Clerk
City of Nome
P.O. Box 281
Nome, Alaska 99762

Edith Carlson, Clerk
City of Pelican
Box 757
Pelican, Alaska 99832

Jerry Van Vleck, Clerk
City of Petersburg.
P.O. Box 329
Petersburg, Alaska 99833

Debbie Dushkin, Clerk
City of Sand Point
P.O. Box 16
Sand Point, Alaska 99661

Lorene Gordon, Acting Clerk
City of Skagway
Box 415
Skagway, Alaska 99840

Martha Norton, Clerk
City of Unalaska
Box 89
Unalaska, Alaska 99685

Mark Lewis, Clerk
City of Valdez
P.O. Box 307
Valdez, Alaska 99686

Joyce Rasler, Clerk
City of Wrangell
P.O. Box 531
Wrangell, Alaska 99929

Carol Dierick, Clerk
City of Yakutat
P.O. Box 6
Yakutat, Alaska 99689

APPENDIX J

MAP OF ALASKA
ORGANIZED BOROUGHS AND CITIES